

LEGISLATIVE FISCAL OFFICE
Fiscal Note



Fiscal Note On: **SB 307** SLS 26RS 464

Bill Text Version: **ENROLLED**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

| | | |
|--|---------|--------------------------------|
| Date: May 25, 2026 | 2:56 PM | Author: EDMONDS |
| Dept./Agy.: Division of Administration | | Analyst: Kimberly Fruge |
| Subject: Display of the Ten Commandments at State Buildings | | |

PUBLIC BUILDINGS/GROUNDS EN NO IMPACT See Note Page 1 of 1
 Authorizes the educational display of the Ten Commandments as a historical document and monument. (8/1/26)

Proposed law requires the Commissioner of Administration to permit and arrange for the placement on the Louisiana State Capitol grounds a display of the Ten Commandments; provides that the design, construction, placement, and maintenance of the monument shall be at no cost to the state; authorizes the commissioner to consider proposal for the monument from private entities and make a selection by December 31, 2026; requires the commissioner to ensure that each outdoor display or monument is maintained; responsibility for the maintenance shall be assigned to the private entity selected to provide the display or another private entity selected by the commissioner.

| EXPENDITURES | 2026-27 | 2027-28 | 2028-29 | 2029-30 | 2030-31 | 5 -YEAR TOTAL |
|---------------------|------------|------------|------------|------------|------------|---------------|
| State Gen. Fd. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Agy. Self-Gen. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ded./Other | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Federal Funds | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Local Funds | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Annual Total | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

| REVENUES | 2026-27 | 2027-28 | 2028-29 | 2029-30 | 2030-31 | 5 -YEAR TOTAL |
|---------------------|------------|------------|------------|------------|------------|---------------|
| State Gen. Fd. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Agy. Self-Gen. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ded./Other | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Federal Funds | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Local Funds | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Annual Total | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

EXPENDITURE EXPLANATION


There is no anticipated direct material effect on governmental expenditures as a result of this measure. Proposed law requires the Commissioner of Administration to oversee the placement of a Ten Commandments monument on the grounds of the Louisiana State Capitol and requires that the design, construction, placement, and maintenance of the monument be at no cost to the state.

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure.

Senate Dual Referral Rules
 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

House
 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}
 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}


Patrice Thomas
Deputy Fiscal Officer