

**LEGISLATIVE FISCAL OFFICE  
Fiscal Note**



Fiscal Note On: **SB 76** SLS 22RS 305

Bill Text Version: **ENROLLED**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

<b>Date:</b> June 7, 2022	9:16 AM	<b>Author:</b> FIELDS
<b>Dept./Agy.:</b> Higher Education		<b>Analyst:</b> Tim Mathis
<b>Subject:</b> Tuition at Postsecondary Education Institutions		

POSTSECONDARY ED

EN DECREASE SG RV See Note

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Provides that certain graduate students shall be exempt from mandatory student fees. (gov sig)

Present law provides for the powers and duties of public postsecondary management boards to establish fee amounts applicable to students attending institutions under their jurisdiction. Proposed law requires institutions to provide payments to cover or a waiver of any mandatory fee except for tuition in the compensation package of each graduate student who serves as a teaching assistant or research assistant.

<b>EXPENDITURES</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>5 -YEAR TOTAL</b>
State Gen. Fd.	\$0	\$0	INCREASE	INCREASE	INCREASE	<b>\$0</b>
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<b>\$0</b>
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>				<b>\$0</b>

  

<b>REVENUES</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>5 -YEAR TOTAL</b>
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Agy. Self-Gen.	\$0	\$0	DECREASE	DECREASE	DECREASE	<b>\$0</b>
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<b>\$0</b>
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>				<b>\$0</b>

**EXPENDITURE EXPLANATION**

Beginning in FY 25, there will be increased expenditures for postsecondary institutions for payments to cover mandatory fees for graduate students who serve as a teaching or research assistant. Actual costs are indeterminable and will vary for each institution based on the number of graduate students that hold such positions, current fee amounts, as well as the number of credit hours taken by individual students. To the extent an institution already provides the exemption, does not enroll and employ a significant number of graduate students, there will be little to no costs. If institutions waive mandatory fees for graduate assistants and experience significant SGR revenue loss, institutions may require additional SGF appropriations in order to maintain instructional and other services.

For additional context, fees ranged from \$378 to \$8,287 for full-time resident graduate students, and \$711 to \$35,451 for full-time nonresident students. Graduate assistants at public postsecondary education institutions received the following compensation in 2020:

<u>Compensation Range</u>	<u>Number</u>	<u>Percent</u>
Less than \$5,000	497	11.3%
\$5,000 to \$9,999	911	20.7%
\$10,000 to \$14,999	599	13.6%
\$15,000 to \$19,999	792	18.0%
\$20,000 to \$24,999	922	20.9%
<u>\$25,000 and greater</u>	<u>689</u>	<u>15.6%</u>
<b>Total</b>	<b>4.410</b>	<b>100.0%</b>

**REVENUE EXPLANATION**

Beginning in FY 25, there will be decreased self-generated revenues (SGR) for postsecondary institutions that do not currently waive mandatory fees for graduate students who serve as a teaching or research assistant. Actual costs are indeterminable and will vary for each institution based on the number of graduate students that hold such positions, current fee amounts, as well as the number of credit hours taken by individual students. To the extent an institution already provides the exemption or does not enroll and employ a significant number of graduate students, there will be little to no costs. The SGR impact in future fiscal years is indeterminable and will depend on institutional fees and the number of graduate students employed as teaching or research assistants.

Although the average base salary for a graduate assistant position is \$15,370, compensation varies widely on an individual basis (ranging from \$330 to \$50,000), depending on the institution and program offering the assistantship or research position, the number of hours worked, or types of projects involved. Full-time fees for graduate students vary by institution, averaging \$2,306 for resident students to \$13,056 for non-resident students. In some cases, the cost to waive mandatory fees will likely exceed the compensation paid to graduate assistants.

**REVENUE EXPLANATION CONTINUED ON PAGE TWO**

Senate  
 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}

*Evan Brasseaux*  


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**Evan Brasseaux**  
**Interim Deputy Fiscal Officer**

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**CONTINUED EXPLANATION from page one:**  
**REVENUE EXPLANATION CONTINUED FROM PAGE ONE**

Revenue losses as a result of fee waivers are indeterminable in advance; however, for illustrative purposes, the following systems estimated the following SGR decrease:

The Louisiana State University (LSU) system estimates an exemption will result in a SGR decrease of \$5.2 M. Institutions estimating significant revenue loss include LSU A&M (\$5 M); LSU Health Sciences Center - New Orleans (\$118,000); LSU Health Sciences Center - Shreveport (\$30,000); and LSU Shreveport (\$50,000).

The Southern University (SU) system estimates an exemption will result in a SGR decrease of \$2.4 M. Institutions estimating significant revenue loss include SU A&M (\$946,000); SU Law School (\$800,000); and SU New Orleans (\$614,000).

The University of Louisiana (UL) system estimates an exemption will result in a SGR decrease of \$2.4 M. Institutions estimating significant revenue loss include LA Tech University (\$990,000); UL Monroe (\$750,000); UL Lafayette (\$559,250); and Northwestern State University (\$96,900). Other institutions estimate revenue losses totaling \$20,000 or less.

There is no impact of the proposed legislation on the Louisiana Community and Technical College System (LCTCS) as two-year colleges do not offer graduate programs.

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}

*Evan Brasseaux*

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