



LEGISLATIVE FISCAL OFFICE  
Fiscal Note

Fiscal Note On: **HB 275** HLS 25RS 158

Bill Text Version: **ENGROSSED**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.: **REVISED**

<b>Date:</b> April 18, 2025	12:04 PM	<b>Author:</b> BERAULT
<b>Dept./Agy.:</b> Higher Education		
<b>Subject:</b> Taylor Opportunity Program for Students (TOPS)		<b>Analyst:</b> Tanesha Morgan

TOPS

EG +\$367,110 GF EX See Note

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Authorizes students who qualify for a TOPS award but graduate from an out-of-state college to apply unused award amounts to medical or dental school in Louisiana and requires repayment unless certain conditions are met

Present law provides TOPS, a merit scholarship program for students who meet certain academic criteria in high school and other requirements. Present law provides award recipients who graduate from college early to apply unused award amounts to postgraduate study. Proposed law retains present law and allows students to apply unused award amounts if they are enrolled in a doctor of medicine, doctor of osteopathic medicine, or doctor of dentistry program in La. during or after the 2024-2025 academic year and have earned an academic baccalaureate degree from an out-of-state college. Applicable to students who qualify for TOPS upon high school graduation regardless of whether they left the state for the entirety of college or used part of their award at a TOPS-eligible college and then transferred out of state. Requires students to pay a sum equaling award amounts and interest thereon unless they are enrolled in a residency program or they practice medicine or dentistry full-time for three consecutive years in La. after residency. Requires the administering agency to provide by rule for collecting unpaid amounts and other excepted circumstances relative to payment.

EXPENDITURES	2025-26	2026-27	2027-28	2028-29	2029-30	5 -YEAR TOTAL
State Gen. Fd.	\$367,110	\$657,220	\$985,830	\$1,314,440	\$1,314,440	\$4,639,040
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	\$367,110	\$657,220	\$985,830	\$1,314,440	\$1,314,440	\$4,639,040

REVENUES	2025-26	2026-27	2027-28	2028-29	2029-30	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

Proposed law is anticipated to increase SGF expenditures at the Board of Regents by \$367,110 in FY 26 and annualized in future fiscal years associated with additional TOPS awards and stipends (\$328,610) and one time expenses associated with programming changes for computer systems (\$38,500). The Board of Regents projects that 34 students per year will qualify for TOPS under the proposed law. The total number of students receiving the award grows each year until there are 4 cohorts of 34 students, for a total of 136 students in FY 29 and beyond. Based on an average award amount of \$9,665 per student, the total payment is projected as follows:

	Total Payments	# of Recipients
FY 26	\$328,610	34
FY 27	\$657,220	68
FY 28	\$985,830	102
FY 29	\$1,314,440	136
FY 30	\$1,314,440	136

REVENUE EXPLANATION

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

Senate

Dual Referral Rules

House

<input checked="" type="checkbox"/> 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}	<input checked="" type="checkbox"/> 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}
<input type="checkbox"/> 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}	<input type="checkbox"/> 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}



Patrice Thomas  
Deputy Fiscal Officer