

LEGISLATIVE FISCAL OFFICE
Fiscal Note



Fiscal Note On: **SB 23** SLS 26RS 148

Bill Text Version: **ENGROSSED**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: March 17, 2026 8:53 AM	Author: BOUDREAUX
Dept./Agy.: Louisiana Department of Health	Analyst: Anthony Shamis
Subject: Exemption to the definition of food services establishment	

SANITARY CODE

EG -\$6,425 SG RV See Note

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Provides for an additional exemption to the definition of food service establishment. (8/1/26)

Present law defines the term "food service establishment" as an establishment which prepares food for human consumption, either for individual service or for a group of people, whether consumption is on or off the premises and regardless of whether there is a charge for food. Present law provides that the definition of a "food service establishment" shall exclude certain entities.

Proposed law adds adult residential care providers to the list of excluded entities.

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.	(\$6,425)	(\$6,425)	(\$6,425)	(\$6,425)	(\$6,425)	(\$32,125)
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	(\$6,425)	(\$6,425)	(\$6,425)	(\$6,425)	(\$6,425)	(\$32,125)

EXPENDITURE EXPLANATION

There is no anticipated direct material effect on governmental expenditures as a result of this measure. The Louisiana Department of Health (LDH) reports that no additional expenditures are required as a result of adding adult residential care providers to the list of entities excluded from the definition of a "food service establishment".

REVENUE EXPLANATION

LDH anticipates a reduction in SGR revenue collections of \$6,425 in FY 27 and subsequent fiscal years, as a result of adding adult residential care providers to the list of entities excluded from the definition of a "food service establishment". LDH collects a \$25 administrative fee for each food-safety certificate processed annually. Information provided by the department indicates there are currently 257 licensed adult residential facilities. Assuming these facilities would no longer be required to obtain a food-safety certificate, SGR revenue collections would decrease by \$6,425 annually beginning in FY 27 and in subsequent fiscal years (\$25 administrative fee × 257 licensed facilities).

Senate

Dual Referral Rules

House

13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}

6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}

13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

Alan M. Boxberger

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Legislative Fiscal Officer