

LEGISLATIVE FISCAL OFFICE
Fiscal Note



Fiscal Note On: **HB 678** HLS 26RS 878
 Bill Text Version: **ORIGINAL**
 Opp. Chamb. Action:
 Proposed Amd.:
 Sub. Bill For.:

Date: April 12, 2026	10:58 AM	Author: TURNER
Dept./Agy.: Higher Education		
Subject: TOPS		Analyst: Tanesha Morgan

TOPS OR +\$367,110 GF EX See Note Page 1 of 1
 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 for the Taylor Opportunity Program for Students (TOPS), a merit scholarship program. Allows 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 2025-2026 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 (the Board of Regents) to provide by rule for collecting unpaid amounts and other excepted circumstances relative to payment.

EXPENDITURES	2026-27	2027-28	2028-29	2029-30	2030-31	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	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

Proposed law is anticipated to increase SGF expenditures at the Board of Regents by \$367,110 in FY 27 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 30 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 27	\$328,610	34
FY 28	\$657,220	68
FY 29	\$985,830	102
FY 30	\$1,314,440	136
FY 31	\$1,314,440	136

Note: The expenditure estimates above are based on estimates developed for HB 275 of the 2025 Regular Session, which contained substantially similar provisions. The LFO has requested updated information from the Board of Regents, but has not received a response. This note will be updated if additional information is received.

REVENUE EXPLANATION

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

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}

Patrice Thomas
 Deputy Fiscal Officer