



**LEGISLATIVE FISCAL OFFICE**  
**Fiscal Note**

Fiscal Note On: **SB 38** SLS 25RS 151  
 Bill Text Version: **ENROLLED**  
 Opp. Chamb. Action:  
 Proposed Amd.:  
 Sub. Bill For.:

<b>Date:</b> May 30, 2025	1:46 PM	<b>Author:</b> HENSGENS
<b>Dept./Agy.:</b> Corrections and Sheriffs		<b>Analyst:</b> Daniel Druilhet
<b>Subject:</b> Access Device Fraud - Theft of Gift Cards		

CRIME/PUNISHMENT EN SEE FISC NOTE GF EX Page 1 of 1  
 Creates the crime of theft of gift cards or gift card redemption information. (8/1/25)

Proposed law adds knowingly and with the intent to defraud, possess 15 or more counterfeit or misappropriated access devices to the crime of access device fraud; adds gift cards or account information related to a gift card to the definition of access devices; assesses a sentence of imprisonment in accordance with the value of the item misappropriated or taken as follows: (1) items valued \$25,000 or more - imprisonment at hard labor for no more than 20 years, or a fine of \$50,000, or both; (2) items valued between \$5,000 and \$24,999 - imprisonment for no more than 10 years, with or without hard labor, or a fine of no more than \$10,000, or both; (3) items valued between \$1,000 and \$4,999 - imprisonment for no more than five years, with or without hard labor, or a fine of no more than \$3,000, or both; (4) items valued less than \$1,000 - imprisonment for no more than six months, a fine of no more than \$500, or both; (5) if convicted three or more times, imprisonment for no more than two years, with or without hard labor, or a fine of \$2,000, or both; provides for restitution according to C.Cr.P. Art. 883.2.

EXPENDITURES	2025-26	2026-27	2027-28	2028-29	2029-30	5 -YEAR TOTAL
State Gen. Fd.	SEE BELOW					
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	SEE BELOW					
<b>Annual Total</b>						
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	SEE BELOW					
<b>Annual Total</b>						

**EXPENDITURE EXPLANATION**

Proposed law may result in an indeterminable increase in SGF expenditures in the Department of Public Safety and Corrections – Corrections Services (DPS&C – CS) if a person is convicted of knowingly and with the intent to defraud, possessing 15 or more counterfeit or misappropriated access devices. Proposed law has the impact of expanding the circumstances under which a person can be convicted under current law. Proposed law is a relative felony, and any impact on either state or local expenditures is contingent on whether persons sustain either misdemeanor or felony-grade convictions for its violation. The exact fiscal impact of this legislation to state and local governing authorities is indeterminable, since it is not known how many people will be convicted, nor the length of the sentences assessed as a result of its potential enactment. Moreover, the sentences of imprisonment for conviction of the proposed law are optional and contingent upon the value of items misappropriated or taken by those convicted.

To the extent that offenders sustain a felony-grade conviction for violation of the proposed law, DPS&C-CS will sustain an indeterminable increase in expenditures. For those convicted, sentenced, and then subsequently housed in a state facility, DPS&C-CS will sustain expenditures of \$107.60 per offender per day. For those housed in local facilities, DPS&C-CS will sustain expenditures of \$26.39 per offender per day. DPS&C-CS advises that impacts on offender populations are anticipated to impact the number of offenders held in local facilities, and that in managing its offender population, it seeks to fill all beds in state facilities first, then assigns overflow offenders to local facilities.

To the extent that offenders sustain a misdemeanor conviction for violation of the proposed law, local governing authorities will sustain Local Funds expenditures. The exact fiscal impact of the passage of this legislation to local governing authorities is indeterminable, since it is not known how many people will be convicted and incarcerated in local facilities, nor the length of the sentences assessed with those convictions as a result of its potential enactment.

**REVENUE EXPLANATION**

Proposed law may result in an indeterminable increase in local revenues as a result of convictions of knowingly and with the intent to defraud, possessing 15 or more counterfeit or misappropriated access devices. The exact fiscal impact of the passage of this legislation on local revenue is indeterminable because the fines that would be imposed on those convicted are optional, and the amount of the fines, if imposed, may vary. The potential revenue will accrue to the local governing authority.

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