

LEGISLATIVE FISCAL OFFICE
Fiscal Note



Fiscal Note On: **SB 86** SLS 26RS 338
 Bill Text Version: **ORIGINAL**
 Opp. Chamb. Action:
 Proposed Amd.:
 Sub. Bill For.:

Date: March 15, 2026 4:46 PM	Author: MORRIS, JAY
Dept./Agy.: Corrections and Sheriffs	
Subject: Mandatory Sentences - Sex Offenses Involving Juveniles	Analyst: Daniel Druilhet

CRIME/PUNISHMENT OR SEE FISC NOTE GF EX Page 1 of 1

Provides mandatory minimum sentences for persons who aid and abet a defendant convicted of certain sex offenses involving juveniles. (8/1/26)

Current law provides for mandatory minimum sentences for persons convicted of molestation of a juvenile and aggravated crime against nature, as follows - (1) for molestation of a juvenile, when the victim is 13 or older but not yet 17, a fine of no more than \$5,000, or no less than five nor more than 10 years imprisonment, with or without hard labor; and when the victim is under control or supervision over the juvenile - fined no more than \$10,000 or imprisoned for no less than 10 nor more than 20 years, with or without hard labor, or both; and when the offender is in a position of supervision over the juvenile, including for, but not limited to, a religious, charitable, scientific, educational, athletic, or youth serving purpose - a fine of no more than \$10,000, or no less than 10 nor more than 40 years imprisonment, with or without hard labor; (2) for aggravated crime against nature involving a list of sex crimes involving juveniles - a fine of no more than \$50,000, or no less than five nor more than 20 years imprisonment, with or without hard labor, or both; for aggravated crime against nature involving a victim under the age of 13 when the offender is 17 years of age or older, no less than 25 nor more than 99 years of imprisonment, without parole, probation, or suspension of sentence. Proposed law provides that any person who aids or abets another in molestation of a juvenile or aggravated crime against nature shall be subject to one half of the mandatory minimum sentence.

EXPENDITURES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	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	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	

Annual Total

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	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	

Annual Total

EXPENDITURE EXPLANATION

Proposed law may result in an indeterminable increase in SGF expenditures in the Department of Public Safety and Corrections-Corrections Services, to the extent that offenders are convicted of aiding or abetting another in molesting juveniles or aiding or abetting an aggravated crime against nature. Proposed law has the effect of creating mandatory minimum sentences for those who aid or abet crimes within current law, which is a relative felony. Any impact on either state or local expenditures is contingent on whether an offender sustains either a misdemeanor or felony-grade conviction for their violation. The exact fiscal impact is indeterminable, as it is unknown how many people will be convicted, and the mandatory minimum sentence assessed for aiding and abetting each of the crimes within current law varies depending upon circumstances. For aiding or abetting another in molesting juveniles, the proposed mandatory minimum sentences will be 2.5 years or five years, and for aggravated crime against nature, the proposed mandatory minimum sentences will be 2.5 or 12.5 years.

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 \$29.39 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 aiding or abetting another in molestation of juveniles or aiding or abetting an aggravated crime against nature. 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