



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

Fiscal Note On: **SB 409** SLS 26RS 871  
 Bill Text Version: **ORIGINAL**  
 Opp. Chamb. Action:  
 Proposed Amd.:  
 Sub. Bill For.:

<b>Date:</b> March 24, 2026 11:29 AM	<b>Author:</b> MYERS
<b>Dept./Agy.:</b> Louisiana Works	
<b>Subject:</b> Creates LA Living Donor Paid Leave Protection Act	<b>Analyst:</b> Darynn Hoppe

EMPLOYMENT OR INCREASE GF EX See Note Page 1 of 1  
 Provides protections for employees who become living organ donors. (8/1/26)

Proposed law is cited as the "Louisiana Living Donor Paid Leave Protection Act." Proposed law requires a state or governmental subdivision employer to grant paid leave of absence to an employee who seeks to undergo a medical procedure to donate a human organ and shall not exceed 30 working days, unless agreed to by the employer. Proposed law requires private employers to grant an unpaid leave of absence for the same purpose, for a length of time not to exceed 30 days. Proposed law provides further stipulations and prohibitions as leave is granted to employees.

EXPENDITURES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	<b>INCREASE</b>	<b>INCREASE</b>	<b>INCREASE</b>	<b>INCREASE</b>	<b>INCREASE</b>	
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	<b>INCREASE</b>	<b>INCREASE</b>	<b>INCREASE</b>	<b>INCREASE</b>	<b>INCREASE</b>	
<b>Annual Total</b>						
REVENUES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**EXPENDITURE EXPLANATION**

Proposed law may result in indeterminable increases to state and local expenditures, dependent upon the number of government employees who request leave under the provision of donating a human organ and the amount of leave required for recovery. Such costs are speculative and cannot be quantified.

Proposed law requires any state agency or subdivision to grant a paid leave of absence to an employee who seeks to undergo a medical procedure to donate a human organ, not to exceed thirty working days unless agreed to by the employer. There is no way to determine the number of employees who will elect to become living organ donors. If costs associated with providing leave to eligible donors cannot be absorbed within existing resources, additional funding may be required, which is assumed to be SGF in this fiscal note, although all means of finance are used to pay government salaries and related benefits.

Proposed law also extends leave to employees of governmental subdivisions. To the extent that employees of these subdivisions become organ donors, expenditures of Local Funds will also increase.

For informational purposes, information obtained from the Health Resources and Services Administration, the number of living donors in Louisiana averaged 82 per year from 2021 through 2025. The LFO assumes this to be a rough representation of the number of individuals who may undergo a qualifying donation each year. The Federal Reserve Bank estimates that the number of Louisiana adults employed by any level of government was approximately 16% as of December, 2025. If this estimate is correlative to the population of organ donors, the number of state and local government employees that may be granted paid leave each year would be approximately 13, compared to approximately 69 granted unpaid leave in the private sector.

**REVENUE EXPLANATION**

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

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}

*Alan M. Boxberger*  
 Alan M. Boxberger  
 Legislative Fiscal Officer