



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

Fiscal Note On: **SB 104** SLS 26RS 226  
 Bill Text Version: **ENGROSSED**  
 Opp. Chamb. Action:  
 Proposed Amd.:  
 Sub. Bill For.:

<b>Date:</b> March 31, 2026 10:48 AM	<b>Author:</b> KLEINPETER
<b>Dept./Agy.:</b> Department of Transportation and Development	
<b>Subject:</b> Designates portions of LA in Pointe Coupee Parish	<b>Analyst:</b> Kimberly Fruge

ROADS/HIGHWAYS EG +\$1,500 SG EX See Note Page 1 of 1  
 Designates a portion of Louisiana Highway 1 in Pointe Coupee Parish as the "Ernest J. Gaines Memorial Highway". (8/1/26)

Proposed law designates a portion of Louisiana Highway 1 in Pointe Coupee Parish as the "Ernest J. Gaines Memorial Highway." Proposed law directs the Department of Transportation and Development (DOTD) to erect and maintain appropriate signage reflecting this designation, provided local or private monies are received by the department equal to the department's actual costs for material, fabrication, mounting posts, and installation of each sign, not to exceed the sum of \$750 per sign.

EXPENDITURES	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.	<b>\$1,500</b>	\$0	\$0	\$0	\$0	<b>\$1,500</b>
Ded./Other	\$0	<b>SEE BELOW</b>	<b>SEE BELOW</b>	<b>SEE BELOW</b>	<b>SEE BELOW</b>	<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>\$1,500</b>					<b>\$1,500</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.	<b>SEE BELOW</b>	\$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>

**EXPENDITURE EXPLANATION**

Proposed law will create a direct and indirect increase in expenditures to designate a portion of Louisiana Highway 1 in Pointe Coupee Parish as the "Ernest J. Gaines Memorial Highway." The Department of Transportation and Development (DOTD) will expend approximately \$1,500 (\$750 per sign) in local and/or private monies - designated as SGR - for materials, fabrication costs, mounting posts, and labor required for the installation of two signs. DOTD installs and maintains signage as a normal operating expense associated with maintaining the state highways.

The indirect increase in expenditures is attributable to the long-term maintenance and possible replacement costs for damaged or destroyed signs. The maintenance cost over time should be negligible, but as additional signage is added to the department's inventory each year, the department's efforts to maintain them increase incrementally. Material and labor costs for any new signage are estimated to recur every 10 years in perpetuity, as roadway signs must be replaced due to age or damage.

For illustrative purposes, the 2025 Regular Session resulted in six acts requiring DOTD to fabricate and install 28 signs, including a provision that local or private monies must cover the costs of materials, fabrication, and installation. The initial cost incurred due to these legislative actions was estimated to be \$17,660 SGR, exclusive of long-term maintenance and replacement costs.

**REVENUE EXPLANATION**

Proposed law directs DOTD to erect and maintain signs of the aforementioned designation, provided local or private monies are received by the department to fabricate and install the signs. The LFO assumes a one-time SGR collection of \$1,500 (\$750 per sign) from local or private monies for the material, fabrication, mounting, and installation of two signs.

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**