



**LEGISLATIVE FISCAL OFFICE  
Fiscal Note**

Fiscal Note On: **HB 325** HLS 26RS 995  
 Bill Text Version: **ENGROSSED**  
 Opp. Chamb. Action:  
 Proposed Amd.:  
 Sub. Bill For.:

<b>Date:</b> April 1, 2026	5:39 PM	<b>Author:</b> BRASS
<b>Dept./Agy.:</b> Higher Education		
<b>Subject:</b> TOPS-Tech award		<b>Analyst:</b> Tanesha Morgan

TOPS EG INCREASE GF EX See Note Page 1 of 1  
 Revises initial academic eligibility requirements for a TOPS-Tech award

Present law provides for the Taylor Opportunity Program for Students (TOPS), a merit scholarship program for students who meet certain academic criteria in high school and other requirements. Provides for four award levels, including TOPS-Tech, for which academic initial eligibility criteria include both of the following: (1) GPA of at least 2.5 on the specific TOPS-Tech high school core curriculum provided in present law. (2) ACT score of at least 17 or silver on WorkKeys. Proposed law adds a third academic criterion: at least nine credit hours of early college credit attained through dual enrollment courses or equivalent validated skills and learning measures as approved by the Statewide Articulation and Transfer Council. Provides that a student qualifies for a TOPS-Tech award if he meets at least two of the three requirements provided in present law and proposed law. Applicable to students graduating from high school during or after the 2026-2027 academic year.

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	\$0	\$0	\$0	\$0	\$0	<b>\$0</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**

Under the proposed law, for every 41 additional students who qualify for the TOPS-Tech program, there would be a \$100,000 annual increase in SGF. The LFO cannot determine the total impact, because it is unknown how many additional students will qualify for the scholarship under the expanded eligibility criteria under this measure.

Proposed law expands the eligibility criteria to qualify for a TOPS-Tech award. Present law provides that students who earned a minimum cumulative grade point average of 2.50 and a composite score of 17 or higher on the ACT qualify for a TOPS-Tech award. Proposed law adds a third criterion of at least nine (9) credit hours of early college credit attained through dual enrollment courses and provides that students must meet any two of the three criteria. Over the past 3 years, the average TOPS-Tech award amount was approximately \$2,437 per student per year.

For informational purposes, the historical TOPS-Tech payments are provided below:

	Total Payments.	# of Recipients	Avg. Award per Student
FY 23	\$6.1 M	2,504	\$2,455
FY 24	\$6.2 M	2,513	\$2,483
FY 25	\$8.0 M	3,364	\$2,374

**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}

**Patrice Thomas**  
 Deputy Fiscal Officer