



LEGISLATIVE FISCAL OFFICE
Fiscal Note

Fiscal Note On: **SB 314** SLS 24RS 527
 Bill Text Version: **ORIGINAL**
 Opp. Chamb. Action:
 Proposed Amd.:
 Sub. Bill For.:

Date: April 6, 2024 2:53 PM **Author:** BARROW
Dept./Agy.: Higher Education **Analyst:** Chris Henry
Subject: Tuition and Fee Exemption for Women Age 26-45

WOMEN OR DECREASE SG RV See Note Page 1 of 2
 Provides tuition and fee exemptions at public postsecondary education institutions for Louisiana women of a certain age. (gov siq)

Proposed legislation creates a tuition and fee exemption for women aged twenty-six to forty-five who have been domiciled in Louisiana for at least five years. The exemption can be used at any public postsecondary institution for the pursuit of an undergraduate degree. Students must maintain full-time status and meet academic standards required for enrollment. The exemption would remain in effect for the student for the length of time required to obtain a baccalaureate degree, other undergraduate degree, or certificate; or until the student's forty-sixth birthday. Provides that "tuition and mandatory fees" mean the amount that is paid by the state on behalf of a student who receives a Taylor Opportunity Program for Students (TOPS) award. Verification of age and residency status shall be conducted using voter registration records. Proposed legislation is effective beginning with the Fall 2024 academic semester or session.

EXPENDITURES	2024-25	2025-26	2026-27	2027-28	2028-29	5 -YEAR TOTAL
State Gen. Fd.	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	
Agy. Self-Gen.	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0

Annual Total

REVENUES	2024-25	2025-26	2026-27	2027-28	2028-29	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE	
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0

Annual Total

EXPENDITURE EXPLANATION

Multiple postsecondary institutions report a need to increase personnel to manually process students who would qualify for the proposed exemption due to the potential number of students who would qualify. These expenses would likely be covered by existing SGF or SGR appropriations within an institution's existing operating budget, unless a specific appropriation is made to support added staffing.

REVENUE EXPLANATION

Proposed legislation will result in a decrease in SGR tuition and fee revenues collected by postsecondary institutions, however, the actual amount of revenue lost will vary from institution to institution depending on the enrollment levels and the extent to which these students utilize the exemption.

In the Fall 2023 term, there were 10,026 full-time, undergraduate, LA resident, female students who were aged over 25 included in data obtained through the Board of Regents Statewide Student Profile system. Based on the 2023-24 average annual TOPS award of \$5,718, the potential revenue loss across all institutions could be as high as \$57.3 M using that existing student population. See the analysis on page two of this fiscal note for the estimated exemption amounts by campus based on this population. Additionally, should any of the 14,583 part-time, undergraduate, female students aged over 25 decide to enroll full-time resulting from the exemption, the decrease in revenue would continue to grow.

There is also potential for the exemption to entice non-enrolled students to pursue a degree; however, because the exemption is tied to the amount paid by a TOPS award, there would still be additional educational costs owed for a full-time student over the exemption amount. That outstanding amount ranges from nearly \$1,000 annually at most two-year institutions to as much as \$5,000 to \$6,000 at four-year institutions.

Continued on page 2.

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



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CONTINUED EXPLANATION from page one:

Revenue explanation continued:

The table below is an illustrative example of revenue loss from the proposed exemption based on the value of a TOPS Opportunity award at each institution. This analysis examines Fall 2023 enrollment data for all full-time, undergraduate, LA resident, female students who were aged over 25; however, due to limitations on the available data, it does not exclude those aged over 45 which is a stipulated criterion in the proposed legislation.

<i>Institution</i>	<i>Student Count</i>	<i>TOPS Opportunity Value</i>	<i>Exemption Loss</i>	<i>Tuition and Fees (12 Hr UG)</i>
Baton Rouge Community College	921	\$3,086.08	\$2,842,280	\$4,321.36
Bossier Parish Community College	583	\$3,214.15	\$1,873,849	\$4,433.04
Central LA Technical Community College	201	\$3,214.15	\$646,044	\$4,209.04
Delgado Community College	1,458	\$3,214.15	\$4,686,231	\$4,279.04
Nunez Community College	271	\$3,214.15	\$871,035	\$4,255.04
Fletcher Technical Community College	338	\$3,214.15	\$1,086,383	\$4,219.04
Louisiana Delta Community College	369	\$3,214.15	\$1,186,021	\$4,199.04
Northshore Technical Community College	257	\$3,214.15	\$826,037	\$4,203.04
Northwest LA Technical Community College	97	\$3,214.15	\$311,773	\$4,109.04
River Parishes Community College	241	\$3,214.15	\$774,610	\$4,209.04
South Louisiana Community College	638	\$3,214.15	\$2,050,628	\$4,245.04
SOWELA Technical Community College	269	\$3,214.15	\$864,606	\$4,184.87
LA Comm. & Tech. College System Total	5,643		\$18,019,496	
LSU and A&M College	222	\$7,462.98	\$1,656,782	\$11,898.00
LSU Eunice	187	\$2,710.64	\$506,890	\$4,802.00
LSU Health Sciences - New Orleans*	122	\$6,529.40	\$796,587	\$8,761.27
LSU Health Sciences - Shreveport	8	\$7,182.56	\$57,460	\$8,386.44
LSU Alexandria	552	\$4,894.25	\$2,701,626	\$6,960.00
LSU Shreveport	17	\$5,372.29	\$91,329	\$7,328.04
Louisiana State University System Total	1,108		\$5,810,673	
<i>*Average of undergraduate nursing, allied health, dental hygiene, dental lab tech, and public health degrees</i>				
Southern University and A&M College	201	\$4,973.10	\$999,593	\$9,923.00
Southern University at New Orleans	335	\$4,236.21	\$1,419,130	\$7,740.00
Southern University Shreveport	461	\$2,618.00	\$1,206,898	\$4,349.50
Southern University System Total	997		\$3,625,621	
Grambling State University	192	\$5,139.75	\$986,832	\$7,683.00
Louisiana Tech University (<i>Quarter</i>)	95	\$5,553.00	\$527,535	\$10,124.50
McNeese State University	322	\$5,147.34	\$1,657,443	\$8,479.66
Nicholls State University	243	\$4,922.28	\$1,196,114	\$8,173.00
Northwestern State University	324	\$5,180.00	\$1,678,320	\$8,864.00
Southeastern Louisiana University	331	\$5,652.21	\$1,870,882	\$8,373.00
University of Louisiana at Lafayette	391	\$5,406.96	\$2,114,121	\$10,418.00
University of Louisiana at Monroe	151	\$5,787.52	\$873,916	\$9,190.00
University of New Orleans	229	\$6,090.37	\$1,394,695	\$9,412.00
University of Louisiana System Total	2,278		\$12,299,858	
Grand Total	10,026		\$39,755,649	

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