

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



Fiscal Note On: **HB 448** HLS 26RS 1263

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

<b>Date:</b> March 11, 2026 3:46 PM	<b>Author:</b> ADAMS
<b>Dept./Agy.:</b> Higher Education	<b>Analyst:</b> Tanesha Morgan
<b>Subject:</b> Scholarships for firefighters	

STUDENT/LOANS-SCHOLARSHIP OR INCREASE GF EX See Note Page 1 of 1  
 Authorizes scholarships provided for firefighters injured in the line of duty and spouses of firefighters injured or killed in the line of duty to be used for a master's degree

Present law provides for scholarships for the following categories of people: (1) A firefighter who is injured in his line of duty in which injury results in the inability to remain employed. (2) The spouse of a firefighter who is killed in the line of duty or injured in the line of duty and which injury results in the inability to remain employed. Present law requires each scholarship recipient to meet all entrance requirements to the college or university to which he applies, and to maintain a "C" average each semester. Present law limits the use of the scholarship to 10 semesters. Requires scholarship to cover all tuition and fees. Proposed law retains present law. Present law limits use of scholarship to obtaining one bachelor degree. Proposed law adds an option to use the scholarship to obtain one master's degree.

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>

**Annual Total**

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>					
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>

**Annual Total**

**EXPENDITURE EXPLANATION**

There will be an increase in SGF expenditures associated with the scholarships for certain firefighters injured in the line of duty and certain spouses of firefighters. The actual amount needed to fund the expanded scholarship program is indeterminable at this time and will vary from year to year depending on the number of eligible students applying, which institutions they choose to attend, and whether they elect to pursue a master's degree rather than, or in addition to, a bachelor's degree. However, the LFO anticipates minimal utilization of this expanded scholarship, as demand for the existing bachelor's degree scholarship has been low. The LSU system reports only 2 recipients over the past five years, and SUNO reports no recipients in the past two years.

Note: The total cost of a master's degree at Louisiana public universities ranges from \$14,000 to \$68,000, varying by institution and program.

**REVENUE EXPLANATION**

There is no anticipated direct material effect on governmental revenues as a result of this measure. However, postsecondary institutions could see a decrease in self-generated revenues should eligible students who would otherwise pay tuition and fees pursue a master's degree under the expanded exemption.

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**