

LEGISLATIVE FISCAL OFFICE
Fiscal Note



Fiscal Note On: **HB 548** HLS 26RS 699

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: March 11, 2026 4:04 PM	Author: BEAULLIEU
Dept./Agy.: State Board of Certified Public Accountants of Louisiana	Analyst: Katherine Granier
Subject: Regulation of certified public accountants	

ACCOUNTANTS/CPA

OR SEE FISC NOTE SG RV

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Provides for the regulation of certified public accountants and the State Board of Certified Public Accountants of Louisiana

Proposed law amends R.S. 37.74(B)1, (H)(2), and (J)(7), 75(G), 76(A)(1),(C)(1) for technical corrections/clarifications. Proposed law provides for membership of board member powers and duties and that board members shall be selected from diverse practice and professional areas, including but not limited to tax, audit, and collections. Proposed law provides for educational requirements for an applicant for initial issuance of a CPA certificate. Proposed law provides for mobility practice privileges.

EXPENDITURES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
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	\$0	\$0	\$0	\$0	\$0	\$0
REVENUES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	SEE BELOW					
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

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

REVENUE EXPLANATION

Proposed law will have an indeterminable impact on SGR revenue for the State Board of Certified Public Accountants of Louisiana, derived from the potential increase in the number of individuals who may seek licensure under the proposed law.

Senate

Dual Referral Rules

House

13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}

6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}

13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

Patrice Thomas
Deputy Fiscal Officer