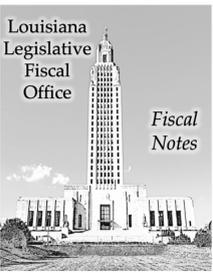


LEGISLATIVE FISCAL OFFICE
Fiscal Note



Fiscal Note On: **HB 186** HLS 26RS 855
 Bill Text Version: **ORIGINAL**
 Opp. Chamb. Action:
 Proposed Amd.:
 Sub. Bill For.:

Date: March 19, 2026 6:03 PM	Author: MELERINE
Dept./Agy.: Department of Education, Corrections, and Sheriffs	
Subject: Theft of Funds from the Louisiana Gator Scholarship	Analyst: Daniel Druilhet

CRIME/THEFT OR SEE FISC NOTE GF EX Page 1 of 2
 Creates the crime of theft of funds from the Louisiana Giving All True Opportunity to Rise (LA GATOR) Scholarship Program

Proposed law creates the crime of theft of funds from the Louisiana Giving All True Opportunity to Rise (LA GATOR) Scholarship Program; provides that no person shall intentionally misuse any account funds associated with the LA GATOR Scholarship Program for any purpose not provided in Title 17 Chapter 43-C of the Louisiana Revised Statutes; assesses sentences of imprisonment and fines for those who misappropriate LA GATOR Scholarship Program funds as follows - (1) misappropriations of \$25,000 or more - imprisonment at hard labor for no more than 20 years, a fine of no more than \$50,000, or both, (2) misappropriations of \$5,000 or more but less than \$25,000 - imprisonment with or without hard labor for no more than 10 years or a fine of no more than \$10,000, or both, (3) misappropriation of \$1,000 or more but less than \$5,000 - imprisonment with or without hard labor for no more than 5 years, or a fine of \$3,000, or both, (4) misappropriation less than \$1,000 - imprisonment for no more than 6 months, or a fine of no more than \$1,000, or both; provides that if an offender has been previously convicted of theft two or more times, upon any subsequent conviction, he shall be imprisoned with or without hard labor for no more than 2 years, fined no more than \$2,000, or both; mandates restitution to the victim and to any other person who has suffered a financial loss as a result by those convicted of the proposed law.

EXPENDITURES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	SEE BELOW					
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	SEE BELOW					
Annual Total						
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.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	SEE BELOW					
Annual Total						

EXPENDITURE EXPLANATION

Proposed law may result in an indeterminable increase in SGF expenditures in the Department of Public Safety & Corrections-Corrections Services (DPS&C-CS) and an indeterminable increase in Local Funds expenditures to local governing authorities to the extent that a person is convicted of theft of funds from the Louisiana Giving All True Opportunity to Rise (LA GATOR) Scholarship Program. Proposed law creates a crime (both misdemeanor and felony-level offenses) and assesses penalties for its violation contingent upon the dollar value of the misappropriation of GATOR Scholarship Funds. The exact fiscal impact is indeterminable, as it is unknown how many people will be convicted or the length of the sentences assessed with those convictions as a result of its potential enactment.

Misappropriations of \$25,000 or More

Proposed law may result in an indeterminable increase in SGF expenditures in the Department of Public Safety and Corrections-Corrections Services, for theft of funds from the LA GATOR Scholarship Program, where the misappropriation is \$25,000 or more. Proposed law is a felony, and any impact to expenditures in DPS&C-CS is contingent on whether those convicted are housed in state or local facilities upon sentencing. The maximum sentence for theft of funds from the LA GATOR Scholarship Program funds, where the misappropriation is \$25,000 or more is imprisonment for no more than 20 years.

SGF expenditures will increase by \$107.60 per offender per day to the extent that an offender is convicted, sentenced, and then housed in a state facility, or \$29.39 per offender per day for an offender housed in a local facility. Corrections Services reports that impacts on offender populations are anticipated to affect the number of offenders held in local facilities. Corrections Services reports that in managing its offender population, it seeks to fill all beds in state facilities first, then assigns overflow offenders to local facilities.

Misappropriations of \$5,000 or more but less than \$25,000/Misappropriations of \$1,000 or more but less than \$5,000/Two or More Prior Convictions

Proposed law may result in an indeterminable increase in SGF expenditures in the Department of Public Safety and Corrections-Corrections Services, for theft of funds from the GATOR Scholarship Program funds, where the misappropriation is \$5,000 or more but less than \$25,000, where the misappropriation is \$1,000 or more but less than \$5,000, or whether the offender has two more more prior convictions for theft. Proposed law is a relative felony, and any impact on state or local expenditures is contingent on whether offenders sustain either a misdemeanor or felony-grade convictions for their violation.

[CONTINUED ON PAGE 2]

REVENUE EXPLANATION

Proposed law may result in an indeterminable increase in local revenues as a result of convictions of theft of funds from the GATOR Scholarship Program funds. The exact fiscal impact of the passage of this legislation on local revenue is indeterminable because the fines that would be imposed on those convicted are optional, and the amount of the fines, if imposed, may vary. The potential revenue will accrue to the local governing authority.

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:

[CONTINUED FROM PAGE ONE]

The exact fiscal impact is indeterminable, as it is unknown how many people will be convicted or the length of the sentences assessed with those convictions as a result of its potential enactment. The maximum imprisonment term for theft of funds from the LA GATOR Scholarship Program, where the misappropriation is \$5,000 or more but less than \$25,000, is no more than ten years. The maximum imprisonment term for theft of funds from the LA GATOR Scholarship Program, where the misappropriation is \$1,000 or more but less than \$5,000, is no more than five years. The maximum imprisonment term for theft of funds from the LA GATOR Scholarship Program, where the offender has been convicted of theft two or more times is no more than two years.

To the extent that offenders sustain a felony-grade conviction for violation of the proposed law, DPS&C-CS will sustain an indeterminable increase in expenditures. For those convicted, sentenced, and then subsequently housed in a state facility, DPS&C-CS will sustain expenditures of \$107.60 per offender per day. For those housed in local facilities, DPS&C-CS will sustain expenditures of \$29.39 per offender per day. DPS&C-CS advises that impacts on offender populations are anticipated to impact the number of offenders held in local facilities, and that in managing its offender population, it seeks to fill all beds in state facilities first, then assigns overflow offenders to local facilities.

To the extent that offenders sustain a misdemeanor conviction for violation of the proposed law, local governing authorities will sustain Local Funds expenditures. The exact fiscal impact of the passage of this legislation to local governing authorities is indeterminable, since it is not known how many people will be convicted and incarcerated in local facilities, nor the length of the sentences assessed with those convictions as a result of its potential enactment.

Misappropriations less than \$1,000

Proposed law may result in an indeterminable increase in Local Funds expenditures for local governing authorities if a person is convicted of theft of funds from the LA GATOR Scholarship Program, where the misappropriation is less than \$1,000. Proposed law creates a crime and is a misdemeanor. The exact fiscal impact of this legislation to local governing authorities is indeterminable, since it is not known how many people will be convicted and incarcerated in local facilities, nor the length of the sentences assessed with those convictions as a result of its potential enactment. The maximum imprisonment term at the local level is no more than six months.

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}


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Deputy Fiscal Officer