



**LEGISLATIVE FISCAL OFFICE
Fiscal Note**

Fiscal Note On: **HB 296** HLS 26RS 481
 Bill Text Version: **ORIGINAL**
 Opp. Chamb. Action:
 Proposed Amd.:
 Sub. Bill For.:

Date: March 29, 2026 1:53 PM **Author:** KNOX
Dept./Agy.: Department of Revenue, Corrections, LCTCS, & LWC
Subject: Repeals the Reentry Advisory Council and the ORWDA **Analyst:** Daniel Druilhet

CORRECTIONS OR SEE FISC NOTE GF RV Page 1 of 1
 Repeals the Reentry Advisory Council and Offender Rehabilitation Workforce Development Act

Current law provides for the Reentry Advisory Council and Offender Rehabilitation Workforce Development Act; provides for the establishment of a Reentry Advisory Council and its powers, duties, and membership; provides for guidelines, eligibility, participation, training, and removal from the program; provides for administration of the program at facilities operated through the Department of Public Safety and Corrections and parish prisons. Proposed law repeals Reentry Advisory Council and Offender Rehabilitation Workforce Development Act; amends Titles 13, 15, 36, and 47 of the Revised Statutes to remove cross-references and eligibility requirements associated with the Reentry Advisory Council and Offender Rehabilitation Workforce Development Act.

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.	SEE BELOW					
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 may result in an indeterminable, but nominal, increase in SGF revenues and Self-Generated Revenue in the Louisiana Department of Revenue. According to the unreleased 2025-2026 Tax Exemption Budget, the Louisiana Work Opportunity Tax Credit Program had negligible claims in FY 25 and \$80,952 claims in FY 24. Removing any eligibility criteria associated with the Work Opportunity Tax Credit pursuant to R.S. 15:1199.9 and 1199.10 may reduce the number of claims for this tax credit, to the extent that any current claims included any eligible participants in the Reentry Advisory Council and the Offender Rehabilitation Workforce Development Program. The exact fiscal impact is indeterminable, because it is unknown the number of claims in FY 26 that may have generated the associated exemptions, or the number of claims previously eligible for the tax exemption that will no longer have access to it in FY 27 and subsequent fiscal years.

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