



LEGISLATIVE FISCAL OFFICE  
Fiscal Note

Fiscal Note On: **HB 77** HLS 25RS 155  
Bill Text Version: **ENGROSSED**  
Opp. Chamb. Action:  
  
Proposed Amd.:  
Sub. Bill For.:

<b>Date:</b> April 22, 2025	11:36 AM	<b>Author:</b> TURNER
<b>Dept./Agy.:</b> Higher Education		
<b>Subject:</b> Taylor Opportunity Program for Students		<b>Analyst:</b> Tanesha Morgan

TOPS

EG +\$47,521,473 GF EX See Note

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Revises Taylor Opportunity Program for Students award amounts and adds an award category for students with an ACT score of 31 or above

Present law provides for four TOPS award levels: TOPS-Tech, Opportunity, Performance, and Honors. Proposed law provides a new fifth level called "Excellence" for students scoring 31 or higher on the ACT. Present law ties award amounts to tuition charged during the 2016-2017 academic year. Proposed law provides new maximum award amounts based on current tuition rates, ranging from \$3,000 to \$12,000 depending on the award level and school type. Present law does not include mandatory fees in the definition of "tuition." Proposed law provides that "tuition" includes both tuition and mandatory fees when calculating awards. Present law sets Honors (ACT score of 27+) as the highest award level. Proposed law provides that Excellence (ACT score of 31+) will be the new highest level, starting with students entering college in 2025-2026. Present law provides stipends for National Guard members who qualify for TOPS. Proposed law provides an additional higher stipend for those who qualify for the new Excellence award.

EXPENDITURES	2025-26	2026-27	2027-28	2028-29	2029-30	5 -YEAR TOTAL
State Gen. Fd.	\$47,521,473	\$50,208,296	\$52,944,104	\$55,729,607	\$56,286,903	\$262,690,383
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	\$47,521,473	\$50,208,296	\$52,944,104	\$55,729,607	\$56,286,903	\$262,690,383

REVENUES	2025-26	2026-27	2027-28	2028-29	2029-30	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

EXPENDITURE EXPLANATION

Proposed law is anticipated to increase SGF expenditures at the Board of Regents by \$47.5 M in FY 26 and annualized in future fiscal years associated with additional TOPS awards (\$47.5 M) and one-time expenses associated with programming changes for computer systems (\$33,000). Under current law, the TOPS program expenditure for FY 26 is estimated to be approximately \$282.4 M. Under proposed law, the estimated expenditure in FY 26 would be \$329.9 M, which is an increase of approximately \$47.5 M. A detailed breakout is below:

	Under Current Law		Under Proposed Law		
Award Category	Eligible Students	Estimated Costs	Eligible Students	Estimated Costs	Difference
Excellence	0	\$0	924	\$10,359,091	\$10,359,091
Honors	11,695	\$76,816,304	10,771	\$95,240,485	\$18,424,181
Opportunity	22,713	\$122,490,848	22,713	\$134,187,112	\$11,696,264
Performance	12,785	\$77,079,476	12,785	\$82,630,700	\$5,551,224
TOPS Tech	1,941	\$5,176,211	1,941	\$6,666,925	\$1,490,714
Nat'l Guard	127	\$60,868	127	\$60,868	\$0
Tech Early Start	3,424	\$790,662	3,424	\$790,662	\$0
Total	52,686	\$282,414,370	52,686	\$329,935,843	\$47,521,473

Note: This bill was amended in the House Education committee to lower the amount of Excellence award at public institutions from \$12,000 to \$11,300 and to provide a stipend of \$350 per semester / \$700 per academic year for students who qualify for an Opportunity, Performance, Honors, or Excellence Award and are enrolled at LSU Baton Rouge or LSU Health Sciences Center-New Orleans. The LFO has requested additional information from the Board of Regents to quantify the impact of these amendments. This fiscal note will be updated once the additional information is received.

REVENUE EXPLANATION

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

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