



OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note

Fiscal Note On: **HB 326** HLS 25RS 856

Bill Text Version: **ENGROSSED**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: April 25, 2025	4:55 PM	Author: BUTLER
Dept./Agy.: Louisiana Board of Cosmetology		
Subject: Board Composition & Qualifications; Fee Changes		Analyst: Jamie Mergist

COSMETOLOGY/BOARD

EG INCREASE SG RV See Note

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Provides relative to the Louisiana Cosmetology Act

Purpose of Bill: This bill changes the composition of the membership of the Louisiana Board of Cosmetology (Board), qualifications of board members, and the Board’s fee schedule.

EXPENDITURES	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

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.	\$1,022,475	\$1,022,475	\$1,022,475	\$1,022,475	\$1,022,475	\$5,112,375
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	\$1,022,475	\$1,022,475	\$1,022,475	\$1,022,475	\$1,022,475	\$5,112,375

EXPENDITURE EXPLANATION
There is no anticipated direct material effect on agency self-generated expenditures as a result of this measure.

A Board official indicated that, while not a direct impact of the bill, it is the Board’s intention to use the increased fee revenue to pay for the rising level of expenditures (mandatory insurance costs, salary and benefits, operating expenses, etc.). The official indicated that expenditures increase approximately five percent annually due to inflation.

REVENUE EXPLANATION
Agency self-generated revenues could increase by approximately \$1,022,475 annually.

This bill affects the fee schedule for Cosmetologists, Estheticians, Manicurists, Cosmetology Teachers and Schools, and other related parties and activities. A Board official indicated that without a fee increase, while not a direct impact of the bill, the Board anticipates it may have to cease operations within the next two years due to the rising levels of expenditures and mandatory costs.