



**LEGISLATIVE FISCAL OFFICE**  
**Fiscal Note**

Fiscal Note On: **SB 409** SLS 26RS 871  
 Bill Text Version: **REENGROSSED**  
 Opp. Chamb. Action:  
 Proposed Amd.:  
 Sub. Bill For.:

<b>Date:</b> April 7, 2026	8:08 AM	<b>Author:</b> MYERS
<b>Dept./Agy.:</b> Louisiana Works		
<b>Subject:</b> Creates LA Living Donor Paid Leave Protection Act		<b>Analyst:</b> Darynn Hoppe

EMPLOYMENT RE INCREASE GF EX See Note Page 1 of 1  
 Provides protections for employees who become living organ donors. (8/1/26)

Proposed law is cited as the "Louisiana Living Donor Paid Leave Protection Act." Proposed law requires a state employer to grant paid leave of absence to an employee who seeks to undergo a medical procedure to donate a human organ and shall not exceed 30 calendar days. Proposed law requires private employers to grant an unpaid leave of absence for the same purpose, for a length of time not to exceed 30 days, unless agreed to by the employer. Proposed law provides further stipulations and prohibitions as leave is granted to employees.

EXPENDITURES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	<b>INCREASE</b>	<b>INCREASE</b>	<b>INCREASE</b>	<b>INCREASE</b>	<b>INCREASE</b>	
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
<b>Annual Total</b>						
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	\$0	\$0	\$0	\$0	\$0	\$0
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**EXPENDITURE EXPLANATION**

Proposed law may result in indeterminable increases to state expenditures, dependent upon the number of government employees who request leave under the provision of donating a human organ and the amount of leave required for recovery. Such costs are speculative and cannot be quantified.

Proposed law requires any state agency to grant a paid leave of absence to an employee who seeks to undergo a medical procedure to donate a human organ, not to exceed thirty calendar days. There is no way to determine the number of employees who will elect to become living organ donors. If costs associated with providing leave to eligible donors cannot be absorbed within existing resources, additional funding may be required, which is assumed to be SGF in this fiscal note, although all means of finance are used to pay government salaries and related benefits.

For informational purposes, information obtained from the Health Resources and Services Administration, the number of living donors in Louisiana averaged 82 per year from 2021 through 2025. The LFO assumes this to be a rough representation of the number of individuals who may undergo a qualifying donation each year. The State Civil Service Reports that the number of Louisiana adults employed by the state government was approximately 2% as of 03/20/2026. If this estimate is correlative to the population of organ donors, the number of state and local government employees that may be granted paid leave each year would be approximately 2, compared to approximately 80 granted unpaid leave in the private sector and local governments.

**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}

*Alan M. Boxberger*  
 Alan M. Boxberger  
 Legislative Fiscal Officer