

LEGISLATIVE FISCAL OFFICE
Fiscal Note



Fiscal Note On: **HB 12** HLS 26RS 350
 Bill Text Version: **ENGROSSED**
 Opp. Chamb. Action:
 Proposed Amd.:
 Sub. Bill For.:

Date: April 22, 2026 12:47 PM	Author: VILLIO
Dept./Agy.: Office of Risk Management	
Subject: Payment to Survivors of Law Enforcement Officers	Analyst: Darynn Hoppe

LAW ENFORCE/OFFICERS EG +\$250,000 GF EX See Note Page 1 of 1
 Extends surviving spouse benefits for a reserve officer killed in the line of duty

Present Law provides for financial security of surviving spouses and dependent children of law enforcement officers where such officers suffer death from either: (1) Traveling to or from a public safety emergency or was responding to a request for law enforcement assistance regarding the health, safety, or welfare of the public, or (2) Traveling to or from their residence and their authorized work area while using a law enforcement vehicle provided by their employing agency.

Proposed law retains present law and extends survivor benefits to the beneficiaries of a reserve or auxiliary officer.

EXPENDITURES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$250,000	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	\$250,000
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	\$250,000					\$250,000
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
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

Proposed law may result in an indeterminable increase to SGF expenditures. To the extent that such law enforcement officer deaths occur under the described circumstances, expenditures will increase by a fixed amount of \$250,000 plus \$50,000 for each dependent child pursuant to R.S. 40:1665.2(C)(1). **For purposes of estimating the expenditure exposure to the state fisc, this fiscal note assumes one eligible death with no dependent children totaling \$250,000 in FY 27.**

Per statute the death benefit is to be paid by the Office of Risk Management (ORM) from the Self-Insurance Fund. ORM receives an SGF Appropriation to pay such benefits. The actual increase in expenditures will depend on the number of reserve or auxiliary officers who suffer death from either: (1) Traveling to or from a public safety emergency or was responding to a request for law enforcement assistance regarding the health, safety, or welfare of the public, or (2) Traveling to or from their residence and their authorized work area while using a law enforcement vehicle provided by their employing agency.

The Louisiana Commission on Law Enforcement (LCLE) reports that currently there are approximately 3,000 active reserve peace officers. Since auxiliary officers serve on a volunteer basis, the LCLE is unable to provide an accurate estimate for the number of individuals currently working in this capacity.

ORM reports that over the past fifteen years only four claims for survivorship benefits were submitted for reserve / auxiliary law enforcement officers. Across these claims, two such requests have been denied. However, these denials did not involve either of the two scenarios contemplated in proposed law.

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
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Legislative Fiscal Officer