

LEGISLATIVE FISCAL OFFICE
Fiscal Note



Fiscal Note On: **HB 748** HLS 26RS 1343

Bill Text Version: **ENGROSSED**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: April 23, 2026	12:21 PM	Author: BRAUD
Dept./Agy.: Department of Transportation and Development		Analyst: Kimberly Fruge
Subject: School Board Owned Vehicles		

HIGHWAYS EG DECREASE GF RV See Note Page 1 of 1
Provides that any Louisiana school board owned vehicles be exempt from paying tolls on any bridges and highways in the state

Current law exempts all students traveling to and from school from tolled ferries, bridges, and road that are leased out and controlled by the state, parish, or municipality, excluding the Greater New Orleans Expressway.

Proposed law adds the exemption to school board owned or leased vehicles.

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	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
Annual Total						
REVENUES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
Agy. Self-Gen.	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE	
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

Proposed law may result in a nominal decrease in Local Funds expenditures, to the extent that school boards were responsible for paying tolls when a school board owned or leased vehicle used a tolled ferry, bridge, or road. The exact fiscal impact is situational and dependent on how often school board owned or leased vehicles use tolled ferries, bridges, or roads.

REVENUE EXPLANATION

Proposed law will likely result in a nominal decrease in toll collections for DOTD, assumed to be SGR, due to the school board owned or leased vehicles being exempt from paying tolls. Under current law students and school buses are granted free passage on tolled ferries, bridges, and roads. The Department of Transportation and Development (DOTD) anticipates that adding school board owned or leased vehicles will have a nominal impact on toll collections.

For LA 1, the state pays the debt service on the Transportation Infrastructure Finance and Innovation Act (TIFIA) bonds, and actual toll collections are deposited into the State General Fund as a partial reimbursement. Any adjustment to who is exempt from paying the toll will impact the amount that is reimbursed to the state, which will cause a corresponding decrease in available SGF revenue.

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