



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

Fiscal Note On: **HB 102** HLS 26RS 722  
 Bill Text Version: **ENGROSSED**  
 Opp. Chamb. Action: **W/ SEN FLOOR AMD**  
 Proposed Amd.:  
 Sub. Bill For.:

<b>Date:</b> May 6, 2026	5:06 PM	<b>Author:</b> WILEY
<b>Dept./Agy.:</b> Corrections and Sheriffs		<b>Analyst:</b> Daniel Druilhet
<b>Subject:</b> Second Degree Cruelty to the Elderly and Infirm Persons		

CRIME EGF SEE FISC NOTE GF EX Page 1 of 1  
 Creates the crime of second degree cruelty to elderly and persons with infirmities

Current law provides for a list of offenses that are designated as crimes of violence; provides for the crime of first degree murder. Proposed law adds the offense of second degree cruelty to elderly and persons with infirmities to the list of crimes of violence; adds second degree cruelty to the elderly and persons with infirmities as predicate felonies to first degree or second degree murder; creates the crime of second degree cruelty to elderly and persons with infirmities; provides that treatment by a caregiver in accordance with a well-recognized spiritual method of healing, in lieu of medical treatment, shall not for that reason be considered the intentional or criminally negligent mistreatment of a person with an infirmity, an adult with a disability, or an adult who is elderly and shall be an affirmative defense; assesses a sentence of imprisonment at hard labor for no more than 40 years for those convicted of second degree cruelty to elderly and persons with infirmities, and for those offenses resulting in the death of an elderly or infirmed person, imprisonment at hard labor for not less than five nor more than 40 years, with five years to be served without benefit of parole, probation, or suspension of sentence; provides that first degree murder can occur (1) when the offender, while released on bail, probation, or under parole supervision, commits the offense in violation of a specific restriction or condition imposed by law, (2) when a firearm is used in committing the offense and the offender was prohibited by law from possessing it at the time of the offense, or (3) when the offender has specific intent to kill or inflict great bodily harm upon a victim in a public place and knowingly creates a risk of death or great bodily harm to three or more persons; provides for rebuttable presumptions.

EXPENDITURES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	<b>SEE BELOW</b>	<b>SEE BELOW</b>	<b>SEE BELOW</b>	<b>SEE BELOW</b>	<b>SEE BELOW</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 an indeterminable increase in SGF expenditures in the Department of Public Safety and Corrections – Corrections Services (DPS&C – CS) if a person is convicted of second degree cruelty to elderly and persons with infirmities. Proposed law creates the crime of second degree cruelty to elderly and persons with infirmities, and adds it to the class of crimes considered crimes of violence, which requires offenders to serve 85% of the imposed sentence before parole eligibility. Proposed law also expands the circumstances under which first and second degree murder can occur. The exact fiscal impact of the passage of this legislation is indeterminable, since it is not known how many people will be convicted or the length of sentences imposed on those who are convicted as a result of the proposed law. The maximum imprisonment term for second degree cruelty to elderly and persons with infirmities is no more than 40 years. The maximum sentence of imprisonment for first degree murder can include capital punishment or life imprisonment at hard labor without the benefit of parole, probation, or suspension of sentence, while the sentence for second degree murder is life imprisonment at hard labor without the benefit of parole, probation, or suspension of sentence.

For those convicted, sentenced, and then subsequently housed in a state facility, DPS&C-CS will sustain expenditures of \$107.60 per offender per day. For those convicted, sentenced, and then subsequently housed in a local facility, DPS&C-CS will sustain expenditures of \$29.39 per offender per day. DPS&C-CS advises that impacts on offender populations are anticipated to impact the number of offenders held in local facilities, and in managing its offender population, it seeks to fill all beds in state facilities first, then assigns overflow offenders to local facilities.

**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**