

LEGISLATIVE FISCAL OFFICE
Fiscal Note



Fiscal Note On: **SB 376** SLS 26RS 632

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: March 22, 2026 5:00 PM	Author: MIZELL
Dept./Agy.: Education	Analyst: Julie Silva
Subject: Learn and Earn Act	

SECONDARY EDUCATION OR INCREASE LF EX See Note Page 1 of 1
Provides for the Learn and Earn Act. (gov sig)

Proposed legislation establishes the Learn and Earn Act, authorizing each city, parish, or other local school board to establish, operate, or enter into agreements for the operation of career practicums. Creates a statutory framework for credit bearing, compensated career practicums on public high school campuses. Requires cooperative endeavor agreements with business partners that specify student wages, safety training, supervision, and reciprocity of benefits. Classifies career practicums as instructional functions, standardizes program requirements statewide, ensures public transparency of agreements, and allows existing programs to transition to compliance by the 2029-2030 school year.

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	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	
Annual Total						
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	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	
Annual Total						

EXPENDITURE EXPLANATION

Proposed legislation is expected to result in an indeterminable increase in local fund expenditures, which will vary by school system. Local costs may include additional expenses for teachers who supervise and coordinate career practicum activities, modifications or maintenance of facilities to safely accommodate customer-facing instructional activities, instructional materials or equipment used in student work-based learning, and administrative oversight to manage cooperative endeavor agreements and the restricted Career Practicum Fund.

Note: Business partners are required to provide funding or in-kind contributions that meet or exceed the fair market value of public resources used, which are expected to offset any local school system expenditures made in relation to the program.

REVENUE EXPLANATION

Local school systems are expected to receive revenue from business partners participating in a practicum program, including fair market value reciprocity for public assets, services, or resources utilized. All revenue is deposited into a restricted Career Practicum Fund and must be used solely to support the operation of the program, including purchasing instructional materials, equipment, or other resources necessary for work-based learning. This revenue is expected to offset any expenditures realized by a participating local school system.

Student wages are not paid from the restricted Career Practicum Fund. Instead, students participating in the program are compensated directly by the business partner, who serves as their employer for wage and employment law purposes. This means the business partner is responsible for paying students at or above the applicable minimum wage, providing any required employment benefits such as workers' compensation, and ensuring workplace safety.

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