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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Leonore Heavey.

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SB 132 Engrossed DIGEST Morrell  
2018 Regular Session

Present law requires that the state agency designated as the lead agency of the Child Care Development Fund (Fund) and responsible for determining eligibility for tax credits associated with the Fund, in consultation with the Department of Revenue, promulgate rules and regulations to develop and implement provisions regarding school readiness tax credits.

Proposed law requires promulgation of rules and regulations that are necessary to develop and implement provisions regarding the school readiness tax credits.

Present law authorizes the use of the emergency rulemaking process for the first set of rules. Provides that prior to adopting the emergency rule, the state agency provide written notification of intent to publish the rule in the Louisiana Register which rule is to be subject to approval by the Senate Committee on Revenue and Fiscal Affairs and the House Committee on Ways and Means and requires that the rule become effective if these committees do not take action within 60 days of the publication.

Proposed law removes these provisions.

Proposed law retains provisions that any rule which is first applicable to any calendar year be finally adopted prior to December first of the preceding calendar year.

Proposed law clarifies that in addition to approval of oversight committees under the Administrative Procedure Act, the rule is also subject to oversight by the Senate Committee on Revenue and Fiscal Affairs and the House Committee on Ways and Means.

Proposed law removes the requirement that the state agency, in collaboration with the State Board of Elementary and Secondary Education, make recommendations for legislation no later than January 1, 2015, to align the school readiness tax credits with the Early Childhood Care and Education Network, which promotes kindergarten readiness in eligible early childhood learning centers and which evaluates eligible centers utilizing the letter grade system adopted through rules promulgated by the State Board of Elementary and Secondary Education for determining the success of an eligible center.

Effective August 1, 2018.

(Amends R.S. 47:6103)