

SENATE SUMMARY OF HOUSE AMENDMENTS**SB 132****2018 Regular Session****Morrell****KEYWORD AND SUMMARY AS RETURNED TO THE SENATE**

TAX/TAXATION. Provides relative to administrative rule approval process applicable to school readiness tax credits. (8/1/18)

SUMMARY OF HOUSE AMENDMENTS TO THE SENATE BILL

1. Provides that the rules promulgated for the implementation of the school readiness tax credits are subject to oversight by the Senate and House committees on education, the Senate Committee on Revenue and Fiscal Affairs, and the House Committee on Ways and Means in accordance with the provisions of the Administrative Procedure Act.

DIGEST OF THE SENATE BILL AS RETURNED TO THE SENATE

SB 132 Engrossed

2018 Regular Session

Morrell

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 deletes present law.

Proposed law retains provisions that any rule which is first applicable to any calendar year be finally adopted prior to Dec. 1st of the preceding calendar year.

Present law provides that in addition to approval of the oversight committees in the Administrative Procedure Act, the rules must also be approved the Senate Committee on Revenue and Fiscal Affairs and the House Committee on Ways and Means.

Proposed law deletes present law and provides that the rules must be approved by the Senate and House committees on education, the Senate Committee on Revenue and Fiscal Affairs, and the House Committee on Ways and Means in accordance with the provisions of the Administrative Procedure Act.

Present law requires the state agency, in collaboration with the State Board of Elementary and Secondary Education, make recommendations for legislation no later than Jan. 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.

Proposed law deletes present law.

Effective August 1, 2018.

(Amends R.S. 47:6103)

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