

SENATE BILL NO. 132

BY SENATOR MORRELL

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AN ACT

To amend and reenact R.S. 47:6103, relative to the administration of the school readiness tax credit program; to provide relative to rulemaking procedures pursuant to the school readiness tax credit program; to provide relative to the oversight committees for school readiness tax credit program rules; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:6103 is hereby amended and reenacted to read as follows:

§6103. Implementation

A.(1) The department, in consultation with the Department of Revenue, shall promulgate rules and regulations **necessary** for the purpose of developing and implementing the provisions of this Chapter in accordance with the provisions of the Administrative Procedure Act.

~~(2) The department is authorized to use the emergency rulemaking process for the first set of rules developing and implementing this Chapter. Prior to adoption of the emergency rule, the department shall provide written notification that it intends to publish such rule in the Louisiana Register and the rule shall be subject to approval by the Senate Committee on Revenue and Fiscal Affairs and the House Committee on Ways and Means. However, if such committees do not take action on the rule within sixty days of publication in the Louisiana Register, the rule shall become effective.~~

~~(3) Any promulgated rule which is first applicable to any calendar year shall be finally adopted prior to December first of the preceding calendar year.~~

B. Rules promulgated pursuant to the provisions of this Chapter shall be subject to oversight by the Senate Committee on Education, the House Committee on Education, the Senate Committee on Revenue and Fiscal Affairs,

1 **and the House Committee on Ways and Means. Each committee's oversight**
 2 **shall be in accordance with the Administrative Procedure Act.** In addition to the
 3 approval of oversight committees provided for in the Administrative Procedure Act,
 4 such rule also shall be approved by the Senate Committee on Revenue and Fiscal
 5 Affairs and the House Committee on Ways and Means.

6 C. The department, in collaboration with the State Board of Elementary and
 7 Secondary Education, shall make recommendations for legislation no later than
 8 January 1, 2015, to align the tax credits provided for in this Chapter with the Early
 9 Childhood Care and Education Network, which promotes kindergarten readiness in
 10 eligible early childhood learning centers and which evaluates eligible centers
 11 utilizing the letter grade system adopted through rules promulgated by the State
 12 Board of Elementary and Secondary Education for determining the success of an
 13 eligible center.

 PRESIDENT OF THE SENATE

 SPEAKER OF THE HOUSE OF REPRESENTATIVES

 GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____