



LEGISLATIVE FISCAL OFFICE
Fiscal Note

Fiscal Note On: **SB 441** SLS 26RS 831
 Bill Text Version: **ENGROSSED**
 Opp. Chamb. Action:
 Proposed Amd.:
 Sub. Bill For.:

| | | |
|--|---------|-----------------------------|
| Date: April 8, 2026 | 9:29 AM | Author: MIZELL |
| Dept./Agy.: Education | | |
| Subject: Nonpublic prekindergarten programs | | Analyst: Julie Silva |

STUDENTS EG -\$6,530 GF RV See Note Page 1 of 1
 Provides relative to programs for prekindergarten-aged children. (gov sig)

Proposed legislation expands the authority of the State Board of Elementary and Secondary Education (BESE) to approve nonpublic prekindergarten programs that meet existing curriculum requirements and maintain substantial compliance with child safety and welfare standards. Removes the requirement that nonpublic prekindergarten programs be licensed as early learning centers and instead requires parents to acknowledge that such programs are not subject to federal daycare regulations. Modifies the child safety and welfare standards, including adjustments to child-to-staff ratios, removal of provisions for children under two and for special healthcare staffing, and exceptions during activity transitions. Applies the standards to both public and nonpublic prekindergarten programs, provides for monitoring and enforcement of compliance, and expands the definition of "camp" to include children age three and older, Vacation Bible Schools, religious camps, and after-school or weekend programs. Authorizes the Board of Elementary and Secondary Education (BESE) to adopt emergency rules.

| EXPENDITURES | 2026-27 | 2027-28 | 2028-29 | 2029-30 | 2030-31 | 5 -YEAR TOTAL |
|---------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| State Gen. Fd. | SEE BELOW | SEE BELOW | SEE BELOW | SEE BELOW | SEE BELOW | |
| 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 |
| 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. | (\$6,350) | (\$6,350) | (\$6,350) | (\$6,350) | (\$6,350) | (\$31,750) |
| Ded./Other | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Federal Funds | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Local Funds | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Annual Total | (\$6,350) | (\$6,350) | (\$6,350) | (\$6,350) | (\$6,350) | (\$31,750) |

EXPENDITURE EXPLANATION

Proposed legislation requires the Louisiana Department of Education (LDOE) to perform several compliance activities related to nonpublic prekindergarten programs beginning in FY27. This workload is not anticipated to require additional positions or funding beyond what was originally appropriated to the department under Act 409 of the 2025 RS.

Act 409 required that nonpublic prekindergarten programs be licensed as early learning centers. Proposed legislation instead provides that any nonpublic elementary school may operate a prekindergarten program if it meets the academic standards required by present law, complies with the child safety and welfare standards in R.S. 17:407.41, and provides an annual attestation of such compliance. Parents who enroll their children must sign an acknowledgment that the program is operated by a school, is not licensed as an early learning center, and is not subject to federal daycare regulations. Child safety and welfare standards are retained with targeted modifications, including updated child-to-staff ratios through FY27, defined ratios for FY28 and subsequent years, removal of references to children under age two, and exceptions to ratios for transitions between activities.


LDOE reports that the work required under proposed legislation can be supported using the eight positions and total funding of \$877,792 originally appropriated to the department as a result of Act 409. The LFO is unable to independently corroborate whether all positions and the total appropriation are necessary to carry out the requirements of proposed legislation. To the extent they are not, LDOE may realize a reduction in workload and associated expenditures.

REVENUE EXPLANATION

Eliminating the licensing requirement for nonpublic pre-kindergarten programs would reduce LDOE SGR by an estimated \$6,350 annually (254 programs at \$25 each).

Senate
 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