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DIGEST

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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 removes these provisions.

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

Proposed law clarifies that the rules promulgated shall be 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. Further provides that each committee's oversight shall be in accordance with the Administrative Procedure Act.

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 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.

Effective August 1, 2018.

(Amends R.S. 47:6103)

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the engrossed bill:

1. Clarify that the rules promulgated shall be 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.