HOUSE COMMITTEE AMENDMENTS

2025 Regular Session

Amendments proposed by House Committee on Education to Reengrossed Senate Bill No. 234 by Senator Edmonds

- 1 AMENDMENT NO. 1
- 2 On page 1, line 2, change "68.6," to "68.7,"
- 3 AMENDMENT NO. 2
- 4 On page 1, line 13, after "employees;" and before "to" insert "to provide for agreements
- 5 between school boards with respect to an allocation of assets and liabilities;"
- 6 AMENDMENT NO. 3
- 7 On page 2, line 3, change "68.6" to "68.7"
- 8 AMENDMENT NO. 4
- 9 On page 8, line 16, change "N." to "N.(1)"
- 10 AMENDMENT NO. 5
- 11 On page 8, between lines 18 and 19, insert the following:
- "(2) Nothing in Subsection M of this Section shall prohibit the East
- 13 <u>Baton Rouge Parish School System or the St. George Community School System</u>
- 14 <u>from creating enrollment preferences that may prioritize qualified students who</u>
- 15 reside within the district boundaries of its school system."
- 16 AMENDMENT NO. 6

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- On page 14, between lines 21 and 22, insert the following:
- 18 "§68.7. Agreements regarding distribution of assets and liabilities between school boards
 - A. No later than sixty days after the effective date of this Act, the East Baton Rouge Parish School Board and the St. George Community School Board shall meet jointly to begin the process to determine the fair and equitable division of all assets and liabilities between the two school boards related to the formation of the St. George Community School System. The two school boards shall mutually agree upon an actuary, an appraiser, and an auditor to determine the valuation of the assets and liabilities. The date of the valuations shall be the effective date of this Act.
 - B. The assets that are required to be valuated, pursuant to Subsection A of this Section, shall include all of the following:
 - (1) All lands, buildings, improvements, facilities, school buses, vehicles, and any other movable or immovable property, whether corporeal or incorporeal, having title or ownership vested in the public and subject to management, administration, and control by the East Baton Rouge Parish School Board for public education purposes that are located within the geographic boundaries of the St. George Community School System.
- 36 (2) Any reserves, trust funds, or other accounts containing funds set
 37 aside to pay post employment retirement benefits for employees who retired
 38 from schools located within the geographic boundaries of the St. George
 39 Community School System prior to the effective date of this Act.

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- (3) Any reserves, trust funds, or other accounts set aside to pay for maintenance or deferred maintenance on movable or immovable properties located within the geographic boundaries of the St. George Community School System that are described in Paragraph (1) of this Subsection.
- (4) Any insurance policies or reinsurance policies associated with the liabilities listed in Subsection C of this Section.
- C. The liabilities that are required to be valuated, pursuant to Subsection A of Section, shall include all of the following:
- (1) Necessary maintenance or depreciation that is associated with those movable or immovable assets listed in Subsection B of this Section.
 - (2) Unfunded accrued liability payments, as provided in R.S. 17:68.4.
- (3) Benefits related to costs associated with the reemployment of retirees with respect to post employment benefits, as provided in R.S. 17:68.5.
- (4) Post employment benefits that are due to employees who retired from schools located within the geographic boundaries of the St. George Community School System prior to the effective date of this Act. In order to equitably manage the risks associated with and the costs of providing the post employment benefits, the benefit costs shall be calculated on the basis of the benefit plan adopted by the St. George Community School Board for those employees who are employed by the St. George Community School System after the effective date of this Act.
- D. If, in order to reach a fair and equitable agreement with respect to the division of assets and apportionment of liabilities as provided in this Section results in the requirement that an equalizing payment be made, that payment may be made as a one time payment or may be structured over a number of years, as agreed by the parties.
- E. Nothing in this Section shall operate to delay the transfer of property as required in R.S. 17:68.1 or in any way delay the St. George Community School System from beginning its actual operation of providing for the education of students within its jurisdiction on July 1, 2027.
- F. For purposes of this Section, the following terms whether used in the singular or plural, shall have the following meanings:
- (1) "Employees who are retired" means every person who was employed by the school board including administrators, classroom teachers, coaches, librarians, counselors, teachers' aides, clerical employees, lunchroom workers, custodial workers, school bus operators, school bus operators' aides, non-instructional employees, janitors, custodial workers, maintenance workers, bus aides, attendants, or monitors.
- (2) "Post employment benefits" means health insurance and life insurance attributable to a retiree who was previously employed on the date of his retirement at a school located within the geographic boundaries of the St. George Community School System prior to the effective date of this Act."