

**LEGISLATIVE FISCAL OFFICE  
Fiscal Note**



Fiscal Note On: **HB 992** HLS 26RS 1381  
 Bill Text Version: **ENGROSSED**  
 Opp. Chamb. Action:  
 Proposed Amd.:  
 Sub. Bill For.:

<b>Date:</b> April 1, 2026	9:16 AM	<b>Author:</b> FREIBERG
<b>Dept./Agy.:</b> Education		
<b>Subject:</b> Early childhood education student ID numbers		<b>Analyst:</b> Julie Silva

EARLY CHILDHOOD EG SEE FISC NOTE GF EX Page 1 of 1  
 Requires assignment of early childhood education identification numbers to children in certain early childhood education programs

Proposed legislation requires the Louisiana Department of Education (LDOE) to assign a unique early childhood identification number to each child enrolled in an early childhood program, beginning in August 2027. Requires each local public school board, by no later than 12/31/27, to link each early childhood identification number to the corresponding student identification number for purposes of research and analysis of early childhood programs.

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	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
<b>Annual Total</b>						
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.	\$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
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**EXPENDITURE EXPLANATION**

Proposed legislation is anticipated to result in a minimal increase in workload for the Louisiana Department of Education (LDOE) and local public school systems, but is not expected to require additional positions or funding at either the state or local level.

Proposed legislation requires LDOE, beginning in August 2027, to create and assign early childhood education identification numbers for every child participating in a publicly funded prekindergarten program at a school or an early learning center as defined in R.S. 17:407.33. It further requires local public school boards to link each early childhood identification number to a corresponding student's state student identification number, no later than 12/31/27.

LDOE indicates that creation of the early childhood education identification numbers can be completed by existing staff using existing data systems. The linkage requirement will be performed by local school systems, which currently manage the assignment and maintenance of student identification numbers. While the additional duties represent an increase in workload for both LDOE and local school systems, the LFO is not aware of a need for additional resources at this time, and any associated costs are expected to be minimal and absorbed within existing resources.

**REVENUE EXPLANATION**

There is no anticipated direct material effect on governmental revenues as a result of this measure.

Senate Dual Referral Rules  
 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