

LEGISLATIVE FISCAL OFFICE
Fiscal Note



Fiscal Note On: **SB 376** SLS 26RS 632

Bill Text Version: **ENROLLED**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: May 7, 2026	9:00 AM	Author: MIZELL
Dept./Agy.: Education		Analyst: Julie Silva
Subject: Learn and Earn Act		

SECONDARY EDUCATION EN INCREASE LF EX See Note Page 1 of 1
Provides for the Learn and Earn Act. (gov sig)

Proposed legislation establishes the Learn and Earn Act, authorizing each city, parish, or other local school board to establish, operate, or enter into agreements for the operation of career practicums. Creates a statutory framework for credit bearing, compensated career practicums on public high school campuses. Requires cooperative endeavor agreements with business partners that specify student wages, safety training, supervision, and reciprocity of benefits. Classifies career practicums as instructional functions, standardizes program requirements statewide, ensures public transparency of agreements, and allows existing programs to transition to compliance by the 2029-2030 school year. Provides that students participating in a career practicum who complete a credit-bearing internship aligned to a BESE-approved career pathway are considered to have satisfied internship requirements for purposes of the state accountability system. Requires that employees or representatives of business partners with direct and unsupervised interaction with students meet the same criminal background check and eligibility requirements as school employees.

EXPENDITURES	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	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	

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.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	

Annual Total

EXPENDITURE EXPLANATION

Proposed legislation is expected to result in an indeterminable increase in local fund expenditures, which will vary by school system. Local costs may include additional expenses for teachers who supervise and coordinate career practicum activities, modifications or maintenance of facilities to safely accommodate customer-facing instructional activities, instructional materials or equipment used in student work-based learning, and administrative oversight to manage cooperative endeavor agreements and the restricted Career Practicum Fund.

Note: Business partners are required to provide funding or in-kind contributions that meet or exceed the fair market value of public resources used, which are expected to offset any local school system expenditures made in relation to the program.

REVENUE EXPLANATION

Local school systems are expected to receive revenue from business partners participating in a practicum program, including fair market value reciprocity for public assets, services, or resources utilized. All revenue is deposited into a restricted Career Practicum Fund and must be used solely to support the operation of the program, including purchasing instructional materials, equipment, or other resources necessary for work-based learning. This revenue is expected to offset any expenditures realized by a participating local school system.

Student wages are not paid from the restricted Career Practicum Fund. Instead, students participating in the program are compensated directly by the business partner, who serves as their employer for wage and employment law purposes. This means the business partner is responsible for paying students at or above the applicable minimum wage, providing any required employment benefits such as workers' compensation, and ensuring workplace safety.

To the extent the proposed legislation increases the number of criminal background checks requested, LDOE and the Office of State Police (OSP) may experience an increase in self-generated revenues. OSP charges \$31 for state background checks and \$12 for federal background checks. OSP retains \$2 of the \$12 fee charged for the federal background checks and remits the remainder to the Federal Bureau of Investigation (FBI).

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