

**NOTICE OF INTENT**

**Board of Elementary and Secondary Education**

Part CLXV. Bulletin 139—Louisiana Child Care and Development Fund Programs  
(LAC 28:CLXV.902 and 903).

In accordance with the provisions of R.S. 17:6(A)(10) and the Administrative Procedure Act (APA), R.S. 49:953(B)(1) et seq., the Board of Elementary and Secondary Education proposes to amend LAC 28:CLXV in *Bulletin 139 – Louisiana Child Care and Development Fund Programs*. The proposed revisions repeal and reestablish existing policy to provide reorganization that clarifies and aligns early childhood tracks for early learning centers and family child care providers participating in LA Pathways, and updates definitions. Further, the revisions provide a Family Child Care Staff Track for home-based, family child care providers who opt into Academic Approval and participate in the unified quality rating system and related initiatives. This track will provide the requirements for each level associated with the School Readiness Tax Credits for family child care staff and would incentivize provider participation in the quality rating system, as the tax credits currently incentivize Type III providers. The revision will also ensure that family child care staff and early learning center staff requirements are aligned across all tax credit levels and meet requirements for the purpose of the School Readiness Tax Credit for directors and staff.

**Title 28  
EDUCATION**

**Part CLXV. Bulletin 139—Louisiana Child Care and Development Fund Programs**

**§902. Definitions**

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*Classroom Track for LA Pathways*—professional career ladder registry designed for classroom staff within early learning centers that recognizes individuals based on the educational attainment and commitment to the field.

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*Family Child Care Staff Track for LA Pathways*—professional career ladder registry designed for family child care providers that recognizes individuals based on the educational attainment and commitment to the field.

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AUTHORITY NOTE: Promulgated in accordance with 45 CFR Part 98, R.S. 17:407.26, and R.S. 47:6101 et seq.  
HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, amended LR 43:1281 (July 2017), LR 48:1008 (April 2022), LR 48:

**§903. Participation in LA Pathways**

Repealed.

AUTHORITY NOTE: Promulgated in accordance with 45 CFR Parts 98 and 99, and R.S. 17:407.28.6.  
HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 41:2119 (October 2015), amended LR 42:46 (January 2016), LR 43:1281 (July 2017), LR 44:262 (February 2018).

**§903. Participation in LA Pathways**

- A. An individual working or planning to work in the child care facility industry as a director of a child care facility is eligible to enroll in LA pathways upon successful submission of an application and the required documents to LA pathways.
- B. An individual working or planning to work in the child care facility industry as a staff member of a child care facility is eligible to enroll in LA pathways upon successful submission of an application and the required documents to LA Pathways.
- C. LA pathways will register child care facility directors and staff according to requirements based on training and education, experience, and professional activities, as approved by the LDE. Participation is voluntary.
- D. The state superintendent of education, pursuant to authority delegated by BESE, may waive compliance with a requirement in this Chapter when the superintendent determines that the economic or adverse impact is sufficiently great to make compliance impractical, as long as the health and well-being of the staff and children are not imperiled. When the individual has been determined to have met or exceeded the intent of a requirement, the requirement may be deemed met. The decision to grant or deny a waiver rests with the sole discretion of the state superintendent.
- E. Requirements for the Administrator Track for LA Pathways through December 31, 2017:

POSITION	TRAINING AND EDUCATION REQUIREMENTS	EXPERIENCE REQUIREMENTS	PROFESSIONAL ACTIVITY REQUIREMENTS
Assistant Director I	annual training as required by early learning center licensing regulations in LAC 28:CLXV.139	N/A	encouraged to participate in an early childhood professional organization
Assistant Director II	60 clock hours in approved core knowledge CDA subject areas including 6 hours in regulations	minimum six months	encouraged to participate in an early childhood professional organization
Assistant Director III	90 clock hours in approved core knowledge CDA subject areas including 15 hours in approved administrative training categories	minimum one year	encouraged to participate in an early childhood professional organization
Director	as required by early learning center licensing regulations in LAC 28:CLXV.139	as required by early learning center licensing regulations in LAC 28:CLXV.139	encouraged to participate in an early childhood professional organization
Director I	CDA credential or approved early childhood diploma; and 1. 30 clock hours in approved administrative training categories; or	minimum one year	membership in an early childhood professional organization

	<ol style="list-style-type: none"> <li>2. related associate degree; or</li> <li>3. 30 hours toward associate degree with four college courses in early childhood or child development.</li> </ol>		
Director II	<p>CDA credential or approved early childhood diploma; and</p> <ol style="list-style-type: none"> <li>1. 45 clock hours in approved administrative training categories or national administrative credential; or</li> <li>2. associate degree in early childhood or child development; or</li> <li>3. related associate degree with four college courses in early childhood or child development; or</li> <li>4. related bachelor's degree with three college courses in early childhood or child development.</li> </ol>	minimum 18 months	membership in an early childhood professional organization and service to the profession such as serving on a board or committee, presenting at a conference, participating as a CDA advisor or mentor, attendance at a conference or professional event
Director III	<p>The administrator certificate*; and</p> <ol style="list-style-type: none"> <li>1. CDA credential or approved early childhood diploma; or</li> <li>2. associate degree in child development or early childhood; or</li> <li>3. bachelor's degree in early childhood or child development of which three college courses focus on infants and toddlers; or</li> <li>4. related bachelor's degree with six college courses in early childhood or child development of which three courses focus on infants and toddlers.</li> </ol> <p>*In order to receive an administrator certificate, 75 clock hours of instruction in approved administrative training categories are required. Two college courses in approved administration can be substituted for the administrator certificate.</p>	minimum two years	membership in an early childhood professional organization and service to the profession such as serving on a board or committee, presenting at a conference, participating as a CDA mentor or advisor, or attendance at a conference or professional event
Director IV	<p>The administrator certificate*; and</p> <ol style="list-style-type: none"> <li>1. master's degree in early childhood, child development or early childhood administration of which three courses focus on infants and toddlers; or</li> <li>2. related master's degree with eight college courses in early childhood or child development of which three courses focus on infants and toddlers.</li> </ol> <p>*In order to receive an administrator certificate, 75 clock hours of instruction in approved administrative training categories are required. Two college courses in approved administration can be substituted for the administrator certificate.</p>	minimum two years	membership in an early childhood professional organization and service to the profession such as serving on a board or committee, presenting at a conference, participating as a CDA mentor or advisor, attendance at a conference or professional event

F. Requirements for the Administrator Track for LA Pathways beginning January 1, 2018:

POSITION	TRAINING AND EDUCATION REQUIREMENTS	PROFESSIONAL ACTIVITY REQUIREMENTS
Director I	<p>CDA credential, early childhood ancillary certificate, or approved early childhood diploma; and</p> <ol style="list-style-type: none"> <li>1. 30 clock hours in approved administrative training categories; or</li> <li>2. related associate degree; or</li> <li>3. 30 hours toward associate degree with four college courses in early childhood or child development.</li> </ol>	membership in an early childhood professional organization
Director II	<p>CDA credential, early childhood ancillary certificate, or approved early childhood diploma; and</p> <ol style="list-style-type: none"> <li>1. 45 clock hours in approved administrative training categories or national administrative credential; or</li> <li>2. associate degree in early childhood or child development; or</li> <li>3. related associate degree with four college courses in early childhood or child development; or</li> <li>4. related bachelor's degree with three college courses in early childhood or child development; or</li> <li>5. meets director qualifications in LAC 28:CLXV.139 and has been the director for at least one year of an early learning center with a 3-star quality rating on July 1 of the calendar year in which credit may be claimed.</li> </ol>	membership in an early childhood professional organization and service to the profession such as serving on a board or committee, presenting at a conference, participating as a CDA advisor or mentor, or attendance at a conference or professional event
Director III	<ol style="list-style-type: none"> <li>1. CDA credential and administrator credential; or</li> <li>2. early childhood ancillary certificate or approved early childhood diploma and administrator certificate; or</li> <li>3. associate degree in child development or early childhood and administrator certificate; or</li> <li>4. bachelor's degree in early childhood or child development and administrator certificate; or</li> </ol>	membership in an early childhood professional organization and service to the profession such as serving on a board or committee, presenting at a conference, participating as a CDA mentor or advisor, attendance at a conference or professional event

	5. related bachelor's degree with six college courses in early childhood or child development and administrator certificate; or 6. meets director qualifications in LAC 28:CLXV.139 and has been the director for at least one year of an early learning center with a 4-star quality rating on July 1 of the calendar year in which the credit may be claimed.	
Director IV	1. master's degree in early childhood, child development or early childhood administration and administrator certificate; or 2. related master's degree with eight college courses in early childhood or child development and administrator certificate; or 3. meets director qualifications in LAC 28:CLXV.139 and has been the director for at least one year of an early learning center with a 5-star quality rating on July 1 of the calendar year in which the credit may be claimed.	membership in an early childhood professional organization and service to the profession such as serving on a board or committee, presenting at a conference, participating as a CDA mentor or advisor, or attendance at a conference or professional event

G. Requirements for the Classroom Track for LA Pathways through December 31, 2017:

POSITION	TRAINING AND EDUCATION REQUIREMENTS	EXPERIENCE REQUIREMENTS	PROFESSIONAL ACTIVITY REQUIREMENTS
Early Learning Center Staff I	as required by early learning center licensing regulations in LAC 28:CLXV.139	N/A	encouraged to participate in an early childhood professional organization
Early Learning Center Staff II	12 clock hours of instruction in approved core knowledge CDA subject areas	minimum six months	encouraged to participate in an early childhood professional organization
Early Learning Center Staff III	30 clock hours of instruction in approved core knowledge CDA subject areas	minimum one year	encouraged to participate in an early childhood professional organization
Early Learning Center Staff IV	60 clock hours of instruction in approved core knowledge CDA subject areas	minimum one year	encouraged to participate in an early childhood professional organization
Early Learning Center Assistant Teacher I	90 clock hours of instruction in approved core knowledge CDA subject areas	minimum one year	encouraged to participate in an early childhood professional organization
Early Learning Center Assistant Teacher II	120 clock hours of instruction in approved core knowledge CDA subject areas	minimum one year	encouraged to participate in an early childhood professional organization
Early Learning Center Teacher I	CDA credential or approved early childhood diploma	minimum one year	encouraged to participate in an early childhood professional organization
Early Learning Center Teacher II	CDA credential or approved early childhood diploma; and 1. 9 CEUs or two early childhood college courses; or 2. 30 hours toward associate degree with four college courses in early childhood or child development; or 3. related associate degree.	minimum two years	membership in an early childhood professional organization and service to the profession such as committee or board membership, service as a CDA advisor or mentor, attendance at a professional conference or event, conference presentation, or advocacy and leadership activities
Early Learning Center Teacher III	1. associate degree in early childhood or child development; or 2. related associate degree with 4 college courses in early childhood or child development; or 3. bachelor's degree in early childhood or child development; or 4. related bachelor's degree with three college courses in early childhood or child development.	minimum two years	membership in an early childhood professional organization and service to the profession such as committee or board membership, service as a CDA advisor or mentor, attendance at a professional conference or event, conference presentation, or advocacy and leadership activities
Early Learning Center Teacher IV	1. bachelor's degree in early childhood or child development of which three college courses focus on infants and toddlers; or 2. related bachelor's degree with six early childhood or child development college courses of which three focus on infants and toddlers.	minimum two years	membership in an early childhood professional organization and service to the profession such as committee or board membership, service as a CDA advisor or mentor, attendance at a professional conference or event, conference presentation, or advocacy and leadership activities
Early Learning Center Master Teacher	1. graduate degree in early childhood or child development; or 2. unrelated graduate degree with four early childhood or child development college courses.	minimum two years	membership in an early childhood professional organization and service to the profession such as committee or board membership, service as a CDA advisor or mentor, attendance at a professional conference or event, conference presentation, or advocacy and leadership activities

H. Requirements for the Classroom Track for LA Pathways beginning January 1, 2018 through December 31, 2018:

POSITION	TRAINING AND EDUCATION REQUIREMENTS
Early Learning Center Assistant Teacher	80 clock hours of instruction in approved core knowledge CDA subject areas
Early Learning Center Teacher I	CDA credential or approved early childhood diploma

Early Learning Center Teacher II	<ol style="list-style-type: none"> <li>1. CDA credential or approved early childhood diploma and nine continuing education units or two early childhood college courses; or</li> <li>2. 30 hours toward associate degree with four college courses in early childhood or child development; or</li> <li>3. related associate degree; or</li> <li>4. Early Childhood Ancillary Certificate.</li> </ol>
Early Learning Center Teacher III	<ol style="list-style-type: none"> <li>1. associate degree in early childhood or child development; or</li> <li>2. related associate degree with four college courses in early childhood or child development; or</li> <li>3. bachelor's degree in early childhood or child development; or</li> <li>4. related bachelor's degree with three college courses in early childhood or child development; or</li> <li>5. classified as early learning center teacher I or above by LA Pathways as of December 31, 2017, and demonstrated evidence of eligibility for the staff school readiness tax credit for at least one prior year beginning with 2017.</li> </ol>
Early Learning Center Teacher IV	<ol style="list-style-type: none"> <li>1. bachelor's degree in early childhood or child development of which three college courses focus on infants and toddlers; or</li> <li>2. related bachelor's degree with six early childhood or child development college courses of which three focus on infants and toddlers; or</li> <li>3. classified as early learning center teacher I or above by LA Pathways as of December 31, 2016, and demonstrated evidence of eligibility for the staff school readiness tax credit in 2017.</li> </ol>
Early Learning Center Master Teacher	<ol style="list-style-type: none"> <li>1. graduate degree in early childhood or child development; or</li> <li>2. unrelated graduate degree with four early childhood or child development college courses.</li> </ol>

I. Requirements for the Classroom Track for LA Pathways beginning January 1, 2019:

POSITION	TRAINING AND EDUCATION REQUIREMENTS
Early Learning Center Assistant Teacher	80 clock hours of instruction in approved core knowledge CDA subject areas
Early Learning Center Teacher I	CDA credential or approved early childhood diploma
Early Learning Center Teacher II	<ol style="list-style-type: none"> <li>1. CDA credential or approved early childhood diploma and nine continuing education units or two early childhood college courses; or</li> <li>2. 30 hours toward associate degree with four college courses in early childhood or child development; or</li> <li>3. related associate degree; or</li> <li>4. Early Childhood Ancillary Certificate.</li> </ol>
Early Learning Center Teacher III	<ol style="list-style-type: none"> <li>1. associate degree in early childhood or child development; or</li> <li>2. related associate degree with four college courses in early childhood or child development; or</li> <li>3. bachelor's degree in early childhood or child development; or</li> <li>4. related bachelor's degree with three college courses in early childhood or child development; or</li> <li>5. early childhood ancillary certificate and demonstrated evidence of eligibility for the staff school readiness tax credit for at least one prior year beginning with 2017.</li> </ol>
Early Learning Center Teacher IV	<ol style="list-style-type: none"> <li>1. bachelor's degree in early childhood or child development of which three college courses focus on infants and toddlers; or</li> <li>2. related bachelor's degree with six early childhood or child development college courses of which three focus on infants and toddlers; or</li> <li>3. early childhood ancillary certificate and demonstrated evidence of eligibility for the staff school readiness tax credit for at least two prior years beginning with 2017.</li> </ol>
Early Learning Center Master Teacher	<ol style="list-style-type: none"> <li>1. graduate degree in early childhood or child development; or</li> <li>2. unrelated graduate degree with four early childhood or child development college courses.</li> </ol>

J. In order to maintain eligibility for the family child care staff track, family care providers must be registered, have current certification for CCAP issued by LDE in compliance with this Part, and participate full-time in CCAP.

K. Requirements for the Family Child Care staff track beginning July 1, 2022:

POSITION	TRAINING AND EDUCATION
Staff	80 clock hours of instruction in approved core knowledge CDA subject areas
Teacher I	<p>Maintain academic approval for 6 months in the tax year; and</p> <ol style="list-style-type: none"> <li>1. CDA or approved early childhood diploma; or</li> <li>2. CCAP certification as a family child care provider for at least one year within the three years prior to the current tax year, which can only be used for a period not to exceed two years.</li> </ol>
Teacher II	<p>Maintain academic approval for 6 months in the tax year; and</p> <ol style="list-style-type: none"> <li>1. CDA or approved early childhood diploma, and nine continuing education units or two early childhood college courses; or</li> <li>2. 30 hours towards associate degree with four college courses in early childhood or child development; or</li> <li>3. related associate degree; or</li> <li>4. early childhood ancillary certificate; or</li> <li>5. certificate of academic approval of a 3 star quality rated family child care program for at least one year on July 1 of the calendar year in which the credit may be claimed.</li> </ol>
Teacher III	<p>Maintain academic approval for 6 months in the tax year; and</p> <ol style="list-style-type: none"> <li>1. associate degree in early childhood/child development; or</li> <li>2. related associate degree with four college courses in early childhood/child development; or</li> <li>3. bachelor's degree in early childhood/child development; or</li> <li>4. related bachelor's degree with three college courses in early childhood/child development; or</li> <li>5. early childhood ancillary certificate and eligibility for staff school readiness tax credit for at least one prior year; or</li> <li>6. certificate of academic approval of a 4 star quality rated family child care program for at least one year on July 1 of the calendar year in which the credit may be claimed.</li> </ol>
Teacher IV	<p>Maintain academic approval for 6 months in the tax year; and</p> <ol style="list-style-type: none"> <li>1. bachelor's degree in early childhood or child development of which three college courses focus on infants and toddlers; or</li> <li>2. related bachelor's degree with six early childhood or child development college courses of which three must focus on infant and toddlers; or</li> <li>3. early childhood ancillary certificate and eligibility for staff school readiness tax credit for at least two prior years; or</li> <li>4. certificate of academic approval of a 5 star quality rated family child care program for at least one year on July 1 of the calendar year in which the credit may be claimed.</li> </ol>
Master Teacher	<ol style="list-style-type: none"> <li>1. graduate degree in early childhood or child development; or</li> <li>2. unrelated graduate degree with four early childhood or child development college courses.</li> </ol>

L. Qualification for the School Readiness Tax Credit (SRTC) for Child Care Facility Directors and Staff:

1. The department shall provide information necessary for the secretary of the Department of Revenue to determine and/or verify the director and staff levels for earning the SRTC.

2. Child Care Facility Director Levels for SRTC:

<b>LA Pathways Classification</b>	<b>Meets SRTC Requirements</b>
Director I	Level I
Director II	Level II
Director III	Level III
Director IV	Level IV

3. Child Care Facility Staff Levels for SRTC:

<b>LA Pathways Classification</b>	<b>Meets SRTC Requirements</b>
Teacher I	Level I
Teacher II	Level II
Teacher III	Level III
Teacher IV Master Teacher	Level IV

AUTHORITY NOTE: Promulgated in accordance with 45 CFR Parts 98 and 99, and R.S. 17:407.28.6.

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 48:

**COMPARISON DOCUMENT**

**Title 28**

**EDUCATION**

**Part CLXV. Bulletin 139—Louisiana Child Care and Development Fund Programs**

**§902. Definitions**

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*Classroom Track for LA Pathways*—professional career ladder registry designed for classroom staff within ~~child-care facilities~~ early learning centers that recognizes individuals based on the educational attainment and commitment to the field.

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*Family Child Care Staff Track for LA Pathways*—professional career ladder registry designed for family child care providers that recognizes individuals based on the educational attainment and commitment to the field.

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**§903. Participation in LA Pathways**

Repealed.

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**§903. Participation in LA Pathways**

A. An individual working or planning to work in the child care facility industry as a director of a child care facility is eligible to enroll in LA pathways upon successful submission of an application and the required documents to LA pathways.

B. An individual working or planning to work in the child care facility industry as a staff member of a child care facility is eligible to enroll in LA pathways upon successful submission of an application and the required documents to LA Pathways.

C. LA pathways will register child care facility directors and staff according to requirements based on training and education, experience, and professional activities, as approved by the LDE. Participation is voluntary.

D. The state superintendent of education, pursuant to authority delegated by BESE, may waive compliance with a requirement in this Chapter when the superintendent determines that the economic or adverse impact is sufficiently great to make compliance impractical, as long as the health and well-being of the staff and children are not imperiled. When the individual has been determined to have met or exceeded the intent of a requirement, the requirement may be deemed met. The decision to grant or deny a waiver rests with the sole discretion of the state superintendent.

E. Requirements for the Administrator Track for LA Pathways through December 31, 2017:

<u>POSITION</u>	<u>TRAINING AND EDUCATION REQUIREMENTS</u>	<u>EXPERIENCE REQUIREMENTS</u>	<u>PROFESSIONAL ACTIVITY REQUIREMENTS</u>
Assistant Director I	annual training as required by early learning center licensing regulations in LAC 28:CLXV.139	N/A	encouraged to participate in an early childhood professional organization
Assistant Director II	60 clock hours in approved core knowledge CDA subject areas including 6 hours in regulations	minimum six months	encouraged to participate in an early childhood professional organization
Assistant Director III	90 clock hours in approved core knowledge CDA subject areas including 15 hours in approved administrative training categories	minimum one year	encouraged to participate in an early childhood professional organization
Director	as required by early learning center licensing regulations in LAC 28:CLXV.139	as required by early learning center licensing regulations in LAC 28:CLXV.139	encouraged to participate in an early childhood professional organization
Director I	CDA credential or approved early childhood diploma; and 1. 30 clock hours in approved administrative training categories; or 2. related associate degree; or 3. 30 hours toward associate degree with four college courses in early childhood or child development.	minimum one year	membership in an early childhood professional organization
Director II	CDA credential or approved early childhood diploma; and 1. 45 clock hours in approved administrative training categories or national administrative credential; or 2. associate degree in early childhood or child development; or 3. related associate degree with four college courses in early childhood or child development; or 4. related bachelor's degree with three college courses in early childhood or child development.	minimum 18 months	membership in an early childhood professional organization and service to the profession such as serving on a board or committee, presenting at a conference, participating as a CDA advisor or mentor, attendance at a conference or professional event
Director III	The administrator certificate*; and	minimum two years	membership in an early childhood professional organization and service to the

	<p>1. CDA credential or approved early childhood diploma; or</p> <p>2. associate degree in child development or early childhood; or</p> <p>3. bachelor's degree in early childhood or child development of which three college courses focus on infants and toddlers; or</p> <p>4. related bachelor's degree with six college courses in early childhood or child development of which three courses focus on infants and toddlers.</p> <p><u>*In order to receive an administrator certificate, 75 clock hours of instruction in approved administrative training categories are required. Two college courses in approved administration can be substituted for the administrator certificate.</u></p>		<p>profession such as serving on a board or committee, presenting at a conference, participating as a CDA mentor or advisor, or attendance at a conference or professional event</p>
Director IV	<p>The administrator certificate*; and</p> <p>1. master's degree in early childhood, child development or early childhood administration of which three courses focus on infants and toddlers; or</p> <p>2. related master's degree with eight college courses in early childhood or child development of which three courses focus on infants and toddlers.</p> <p><u>*In order to receive an administrator certificate, 75 clock hours of instruction in approved administrative training categories are required. Two college courses in approved administration can be substituted for the administrator certificate.</u></p>	minimum two years	<p>membership in an early childhood professional organization and service to the profession such as serving on a board or committee, presenting at a conference, participating as a CDA mentor or advisor, attendance at a conference or professional event</p>

F. Requirements for the Administrator Track for LA Pathways beginning January 1, 2018:

<b>POSITION</b>	<b>TRAINING AND EDUCATION REQUIREMENTS</b>	<b>PROFESSIONAL ACTIVITY REQUIREMENTS</b>
Director I	<p>CDA credential, early childhood ancillary certificate, or approved early childhood diploma; and</p> <p>1. 30 clock hours in approved administrative training categories; or</p> <p>2. related associate degree; or</p> <p>3. 30 hours toward associate degree with four college courses in early childhood or child development.</p>	<p>membership in an early childhood professional organization</p>
Director II	<p>CDA credential, early childhood ancillary certificate, or approved early childhood diploma; and</p> <p>1. 45 clock hours in approved administrative training categories or national administrative credential; or</p> <p>2. associate degree in early childhood or child development; or</p> <p>3. related associate degree with four college courses in early childhood or child development; or</p> <p>4. related bachelor's degree with three college courses in early childhood or child development; or</p> <p>5. meets director qualifications in LAC 28:CLXV.139 and has been the director for at least one year of an early learning center with a 3-star quality rating on July 1 of the calendar year in which credit may be claimed.</p>	<p>membership in an early childhood professional organization and service to the profession such as serving on a board or committee, presenting at a conference, participating as a CDA advisor or mentor, or attendance at a conference or professional event</p>
Director III	<p>1. CDA credential and administrator credential; or</p> <p>2. early childhood ancillary certificate or approved early childhood diploma and administrator certificate; or</p> <p>3. associate degree in child development or early childhood and administrator certificate; or</p> <p>4. bachelor's degree in early childhood or child development and administrator certificate; or</p> <p>5. related bachelor's degree with six college courses in early childhood or child development and administrator certificate; or</p> <p>6. meets director qualifications in LAC 28:CLXV.139 and has been the director for at least one year of an early learning center with a 4-star quality rating on July 1 of the calendar year in which the credit may be claimed.</p>	<p>membership in an early childhood professional organization and service to the profession such as serving on a board or committee, presenting at a conference, participating as a CDA mentor or advisor, attendance at a conference or professional event</p>
Director IV	<p>1. master's degree in early childhood, child development or early childhood administration and administrator certificate; or</p> <p>2. related master's degree with eight college courses in early childhood or child development and administrator certificate; or</p> <p>3. meets director qualifications in LAC 28:CLXV.139 and has been the director for at least one year of an early learning center with a 5-star quality rating on July 1 of the calendar year in which the credit may be claimed.</p>	<p>membership in an early childhood professional organization and service to the profession such as serving on a board or committee, presenting at a conference, participating as a CDA mentor or advisor, or attendance at a conference or professional event</p>

G. Requirements for the Classroom Track for LA Pathways through December 31, 2017:

<b>POSITION</b>	<b>TRAINING AND EDUCATION REQUIREMENTS</b>	<b>EXPERIENCE REQUIREMENTS</b>	<b>PROFESSIONAL ACTIVITY REQUIREMENTS</b>
Early Learning Center Staff I	as required by early learning center licensing regulations in LAC 28:CLXV.139	N/A	encouraged to participate in an early childhood professional organization
Early Learning Center Staff II	12 clock hours of instruction in approved core knowledge CDA subject areas	minimum six months	encouraged to participate in an early childhood professional organization
Early Learning Center Staff III	30 clock hours of instruction in approved core knowledge CDA subject areas	minimum one year	encouraged to participate in an early childhood professional organization
Early Learning Center Staff IV	60 clock hours of instruction in approved core knowledge CDA subject areas	minimum one year	encouraged to participate in an early childhood professional organization
Early Learning Center Assistant Teacher I	90 clock hours of instruction in approved core knowledge CDA subject areas	minimum one year	encouraged to participate in an early childhood professional organization
Early Learning Center Assistant Teacher II	120 clock hours of instruction in approved core knowledge CDA subject areas	minimum one year	encouraged to participate in an early childhood professional organization
Early Learning Center Teacher I	CDA credential or approved early childhood diploma	minimum one year	encouraged to participate in an early childhood professional organization
Early Learning Center Teacher II	CDA credential or approved early childhood diploma; and 1. 9 CEUs or two early childhood college courses; or 2. 30 hours toward associate degree with four college courses in early childhood or child development; or 3. related associate degree.	minimum two years	membership in an early childhood professional organization and service to the profession such as committee or board membership, service as a CDA advisor or mentor, attendance at a professional conference or event, conference presentation, or advocacy and leadership activities
Early Learning Center Teacher III	1. associate degree in early childhood or child development; or 2. related associate degree with 4 college courses in early childhood or child development; or 3. bachelor's degree in early childhood or child development; or 4. related bachelor's degree with three college courses in early childhood or child development.	minimum two years	membership in an early childhood professional organization and service to the profession such as committee or board membership, service as a CDA advisor or mentor, attendance at a professional conference or event, conference presentation, or advocacy and leadership activities
Early Learning Center Teacher IV	1. bachelor's degree in early childhood or child development of which three college courses focus on infants and toddlers; or 2. related bachelor's degree with six early childhood or child development college courses of which three focus on infants and toddlers.	minimum two years	membership in an early childhood professional organization and service to the profession such as committee or board membership, service as a CDA advisor or mentor, attendance at a professional conference or event, conference presentation, or advocacy and leadership activities
Early Learning Center Master Teacher	1. graduate degree in early childhood or child development; or 2. unrelated graduate degree with four early childhood or child development college courses.	minimum two years	membership in an early childhood professional organization and service to the profession such as committee or board membership, service as a CDA advisor or mentor, attendance at a professional conference or event, conference presentation, or advocacy and leadership activities

**H. Requirements for the Classroom Track for LA Pathways beginning January 1, 2018 through December 31, 2018:**

<b>POSITION</b>	<b>TRAINING AND EDUCATION REQUIREMENTS</b>
Early Learning Center Assistant Teacher	80 clock hours of instruction in approved core knowledge CDA subject areas
Early Learning Center Teacher I	CDA credential or approved early childhood diploma
Early Learning Center Teacher II	1. CDA credential or approved early childhood diploma and nine continuing education units or two early childhood college courses; or 2. 30 hours toward associate degree with four college courses in early childhood or child development; or 3. related associate degree; or 4. Early Childhood Ancillary Certificate.
Early Learning Center Teacher III	1. associate degree in early childhood or child development; or 2. related associate degree with four college courses in early childhood or child development; or 3. bachelor's degree in early childhood or child development; or 4. related bachelor's degree with three college courses in early childhood or child development; or 5. classified as early learning center teacher I or above by LA Pathways as of December 31, 2017, and demonstrated evidence of eligibility for the staff school readiness tax credit for at least one prior year beginning with 2017.
Early Learning Center Teacher IV	1. bachelor's degree in early childhood or child development of which three college courses focus on infants and toddlers; or 2. related bachelor's degree with six early childhood or child development college courses of which three focus on infants and toddlers; or 3. classified as early learning center teacher I or above by LA Pathways as of December 31, 2016, and demonstrated evidence of eligibility for the staff school readiness tax credit in 2017.
Early Learning Center Master Teacher	1. graduate degree in early childhood or child development; or 2. unrelated graduate degree with four early childhood or child development college courses.

**I. Requirements for the Classroom Track for LA Pathways beginning January 1, 2019:**



<b>POSITION</b>	<b>TRAINING AND EDUCATION REQUIREMENTS</b>
Early Learning Center Assistant Teacher	80 clock hours of instruction in approved core knowledge CDA subject areas
Early Learning Center Teacher I	CDA credential or approved early childhood diploma
Early Learning Center Teacher II	1. CDA credential or approved early childhood diploma and nine continuing education units or two early childhood college courses; or 2. 30 hours toward associate degree with four college courses in early childhood or child development; or 3. related associate degree; or 4. Early Childhood Ancillary Certificate.
Early Learning Center Teacher III	1. associate degree in early childhood or child development; or 2. related associate degree with four college courses in early childhood or child development; or 3. bachelor's degree in early childhood or child development; or 4. related bachelor's degree with three college courses in early childhood or child development; or 5. early childhood ancillary certificate and demonstrated evidence of eligibility for the staff school readiness tax credit for at least one prior year beginning with 2017.
Early Learning Center Teacher IV	1. bachelor's degree in early childhood or child development of which three college courses focus on infants and toddlers; or 2. related bachelor's degree with six early childhood or child development college courses of which three focus on infants and toddlers; or 3. early childhood ancillary certificate and demonstrated evidence of eligibility for the staff school readiness tax credit for at least two prior years beginning with 2017.
Early Learning Center Master Teacher	1. graduate degree in early childhood or child development; or 2. unrelated graduate degree with four early childhood or child development college courses.

J. In order to maintain eligibility for the family child care staff track, family care providers must be registered, have current certification for CCAP issued by LDE in compliance with this Part, and participate full-time in CCAP.

K. Requirements for the Family Child Care staff track beginning July 1, 2022:

<b>POSITION</b>	<b>TRAINING AND EDUCATION</b>
Staff	80 clock hours of instruction in approved core knowledge CDA subject areas
Teacher I	Maintain academic approval for 6 months in the tax year; and  1. CDA or approved early childhood diploma; or 2. CCAP certification as a family child care provider for at least one year within the three years prior to the current tax year, which can only be used for a period not to exceed two years.
Teacher II	Maintain academic approval for 6 months in the tax year; and  1. CDA or approved early childhood diploma, and nine continuing education units or two early childhood college courses; or 2. 30 hours towards associate degree with four college courses in early childhood or child development; or 3. related associate degree; or 4. early childhood ancillary certificate; or 5. certificate of academic approval of a 3 star quality rated family child care program for at least one year on July 1 of the calendar year in which the credit may be claimed.
Teacher III	Maintain academic approval for 6 months in the tax year; and  1. associate degree in early childhood/child development; or 2. related associate degree with four college courses in early childhood/child development; or 3. bachelor's degree in early childhood/child development; or 4. related bachelor's degree with three college courses in early childhood/child development; or 5. early childhood ancillary certificate and eligibility for staff school readiness tax credit for at least one prior year; or 6. certificate of academic approval of a 4 star quality rated family child care program for at least one year on July 1 of the calendar year in which the credit may be claimed.
Teacher IV	Maintain academic approval for 6 months in the tax year; and  1. bachelor's degree in early childhood or child development of which three college courses focus on infants and toddlers; or 2. related bachelor's degree with six early childhood or child development college courses of which three must focus on infant and toddlers; or 3. early childhood ancillary certificate and eligibility for staff school readiness tax credit for at least two prior years; or 4. certificate of academic approval of a 5 star quality rated family child care program for at least one year on July 1 of the calendar year in which the credit may be claimed.
Master Teacher	1. graduate degree in early childhood or child development; or 2. unrelated graduate degree with four early childhood or child development college courses.

L. Qualification for the School Readiness Tax Credit (SRTC) for Child Care Facility Directors and Staff:

1. The department shall provide information necessary for the secretary of the Department of Revenue to determine and/or verify the director and staff levels for earning the SRTC.

2. Child Care Facility Director Levels for SRTC:

<b>LA Pathways Classification</b>	<b>Meets SRTC Requirements</b>
Director I	Level I
Director II	Level II
Director III	Level III
Director IV	Level IV

3. Child Care Facility Staff Levels for SRTC:

<b>LA Pathways Classification</b>	<b>Meets SRTC Requirements</b>
Teacher I	Level I
Teacher II	Level II
Teacher III	Level III
Teacher IV Master Teacher	Level IV

AUTHORITY NOTE: Promulgated in accordance with 45 CFR Parts 98 and 99, and R.S. 17:407.28.6.

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 48:

**STATE BOARD OF ELEMENTARY AND SECONDARY EDUCATION  
FAMILY IMPACT STATEMENT  
(LA R.S. 49:953 and 972)**

**Person Preparing Statement:** Ashley Townsend  
**Phone:** 225-342-3446  
**Division:** Office of Governmental, Administrative, and Public Affairs  
**Rule Title:** Part CLXV. Bulletin 139. Louisiana Child Care and Development Fund Programs (LAC 28:CLXV.902 and 903).

In accordance with Section 953 and 974 of Title 49 of the Louisiana Revised Statutes, there is hereby submitted a Family Impact Statement on the rule proposed for adoption, repeal or amendment. All Family Impact Statements shall be kept on file in the State Board Office which has adopted, amended, or repealed a rule in accordance with the applicable provisions of the law relating to public records.

PLEASE RESPOND TO THE FOLLOWING:

1. WILL THE PROPOSED RULE AFFECT THE STABILITY OF THE FAMILY?

- No  
 Yes  
 Lacks sufficient information to determine

2. WILL THE PROPOSED RULE AFFECT THE AUTHORITY AND RIGHTS OF PARENTS REGARDING THE EDUCATION AND SUPERVISION OF THEIR CHILDREN?

- No  
 Yes  
 Lacks sufficient information to determine.

3. WILL THE PROPOSED RULE AFFECT THE FUNCTIONING OF THE FAMILY?

- No  
 Yes  
 Lacks sufficient information to determine

4. WILL THE PROPOSED RULE AFFECT FAMILY EARNINGS AND FAMILY BUDGET?

- No  
 Yes  
 Lacks sufficient information to determine

5. WILL THE PROPOSED RULE AFFECT THE BEHAVIOR AND PERSONAL RESPONSIBILITY OF CHILDREN?

- No  
 Yes  
 Lacks sufficient information to determine

6. IS THE FAMILY OR A LOCAL GOVERNMENT ABLE TO PERFORM THE FUNCTION AS CONTAINED IN THE PROPOSED RULE?

- No  
 Yes  
 Lacks sufficient information to determine

Signature of Contact Person: 

Date Submitted: 6/16/2022

**STATE BOARD OF ELEMENTARY AND SECONDARY EDUCATION  
POVERTY IMPACT STATEMENT  
(LA R.S. 49:973)**

**Person Preparing Statement:** Ashley Townsend

**Phone:** 225-342-3446

**Division:** Office of Governmental, Administrative, and Public Affairs

**Rule Title:** Part CLXV. Bulletin 139. Louisiana Child Care and Development Fund Programs (LAC 28:CLXV.902 and 903).

In accordance with Section 973 of Title 49 of the Louisiana Revised Statutes, there is hereby submitted a Poverty Impact Statement on the rule proposed for adoption, amendment, or repeal. All Poverty Impact Statements shall be in writing and kept on file in the state agency which has adopted, amended, or repealed a rule in accordance with the applicable provisions of the law relating to public records. For the purposes of this Section, the word "poverty" means living at or below one hundred percent of the federal poverty line.

PLEASE RESPOND TO THE FOLLOWING:

1. WILL THE PROPOSED RULE AFFECT THE HOUSEHOLD INCOME, ASSETS, AND FINANCIAL SECURITY?

- No
- Yes
- Lacks sufficient information to determine

2. WILL THE PROPOSED RULE AFFECT EARLY CHILDHOOD DEVELOPMENT AND PRESCHOOL THROUGH POSTSECONDARY EDUCATION DEVELOPMENT?

- No
- Yes
- Lacks sufficient information to determine

3. WILL THE PROPOSED RULE AFFECT EMPLOYMENT AND WORKFORCE DEVELOPMENT?

- No
- Yes
- Lacks sufficient information to determine

4. WILL THE PROPOSED RULE AFFECT TAXES AND TAX CREDITS?

- No
- Yes
- Lacks sufficient information to determine

5. WILL THE PROPOSED RULE AFFECT CHILD AND DEPENDENT CARE, HOUSING, HEALTH CARE, NUTRITION, TRANSPORTATION, AND UTILITIES ASSISTANCE?

- No
- Yes
- Lacks sufficient information to determine

Signature of Contact Person: 

Date Submitted: 6/16/2022

### **Small Business Statement**

The impact of the proposed Rule on small businesses as defined in the Regulatory Flexibility Act has been considered. It is estimated that the proposed action is not expected to have a significant adverse impact on small businesses. The agency, consistent with health, safety, environmental and economic welfare factors has considered and, where possible, utilized regulatory methods in the drafting of the proposed rule that will accomplish the objectives of applicable statutes while minimizing the adverse impact of the proposed rule on small businesses.

### **Provider Impact Statement**

The proposed Rule should not have any known or foreseeable impact on providers as defined by HCR 170 of 2014 Regular Legislative Session. In particular, there should be no known or foreseeable effect on:

1. the effect on the staffing level requirements or qualifications required to provide the same level of service;
2. the total direct and indirect effect on the cost to the providers to provide the same level of service; or
3. the overall effect on the ability of the provider to provide the same level of service.

**Public Comments**

Interested persons may submit written comments via the U.S. Mail until noon, August 10, 2022, to Shan N. Davis, Executive Director, Board of Elementary and Secondary Education, Box 94064, Capitol Station, Baton Rouge, LA 70804-9064. Written comments may also be hand delivered to Shan Davis, Executive Director, Board of Elementary and Secondary Education, Suite 5-190, 1201 North Third Street, Baton Rouge, LA 70802 and must be date stamped by the BESE office on the date received. Public comments must be dated and include the original signature of the person submitting the comments.

Shan N. Davis  
Executive Director

FISCAL AND ECONOMIC IMPACT STATEMENT  
FOR ADMINISTRATIVE RULES

Person  
Preparing  
Statement: Ashley Townsend Dept.: LA Department of Education  
Board of Elementary &  
Secondary Education

Phone: (225) 342-3446 Office: Policy

Return  
Address: P. O. Box 94064 Rule  
Baton Rouge, LA Title: Part CLXV. Bulletin 139 – Louisiana  
Child Care and Development Fund  
Programs  
(LAC 28:CLXV.902 and 903).

Date Rule Takes Effect: Upon final adoption by BESE

SUMMARY

In accordance with Section 953 of Title 49 of the Louisiana Revised Statutes, there is hereby submitted a fiscal and economic impact statement on the rule proposed for adoption, repeal or amendment. THE FOLLOWING STATEMENTS SUMMARIZE ATTACHED WORKSHEETS, I THROUGH IV AND WILL BE PUBLISHED IN THE LOUISIANA REGISTER WITH THE PROPOSED AGENCY RULE.

I. ESTIMATED IMPLEMENTATION COSTS (SAVINGS) TO STATE OR LOCAL GOVERNMENTAL UNITS  
(Summary)

The proposed revisions may result in an indeterminable increase in Louisiana Department of Education (LDE) expenditures to contract with a vendor to manage its Louisiana Pathways Child Care Career Development System, which tracks professional development and provides needed data for the distribution of School Readiness Tax Credits (SRTC).

The current contract with Northwestern State University was amended in April 2022 to extend the end date of service from June 30, 2022, to June 30, 2023, at an additional cost of \$367,873. Based on the current numbers of providers opting into the program, the LDE reports that an increase to the contract is not needed at this time. It is possible that large numbers of providers opting into the program could result in a need to increase the contract to accommodate the additional providers. Pathways functions are planned to be eventually rolled into EdLink functionality.

The revisions provide a Family Child Care Staff Track for home-based, family child care providers who opt into Academic Approval and participate in the unified quality rating system and related initiatives. This track will provide the requirements for each level associated with the SRTC for family child care staff and would incentivize provider participation in the quality rating system, as the tax credits currently incentivize Type III providers.

II. ESTIMATED EFFECT ON REVENUE COLLECTIONS OF STATE OR LOCAL GOVERNMENTAL UNITS  
(Summary)

The proposed revisions will lead to a decrease in state revenue collections to the extent that family child care providers opting into the academic approval program will now be eligible for the School Readiness Tax Credit (SRTC) director and staff credit. This credit was previously only available to Type III early learning centers. Family child care providers that participate in the quality rating system will qualify for the current SRTC director and staff credit.

To date, 65 family child care providers have opted into the academic approval program for the next year. Eligibility for the SRTC is expected to increase participation, although the extent to which providers will opt into the program is indeterminable.

For informational purposes, the average amount of SRTC director and staff credit claimed per early learning center staff member in 2020 was \$3,127. As of November 2021, 259 family child care providers self-identified to the Louisiana Department of Education, resulting in approximately \$809,893 in total SRTC director and staff credits potentially applied as a result of these revisions.

III. ESTIMATED COSTS AND/OR ECONOMIC BENEFITS TO DIRECTLY AFFECTED PERSONS, SMALL BUSINESSES, OR NON-GOVERNMENTAL GROUPS (Summary)

The proposed revisions will benefit participating family child care providers by making them eligible for SRTC tax credits.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

The proposed revisions will not have an effect on competition and employment.

\_\_\_\_\_  
Signature of Agency Head or Designee

\_\_\_\_\_  
Legislative Fiscal Officer or Designee

Beth Scioneaux, Deputy Superintendent for Management and Finance  
\_\_\_\_\_  
Typed Name and Title of Agency Head or Designee

\_\_\_\_\_  
Date of Signature

LFO 10/04

\_\_\_\_\_  
Date of Signature



FISCAL AND ECONOMIC IMPACT STATEMENT  
FOR ADMINISTRATIVE RULES

The following information is required in order to assist the Legislative Fiscal Office in its review of the fiscal and economic impact statement and to assist the appropriate legislative oversight subcommittee in its deliberation on the proposed rule.

- A. Provide a brief summary of the content of the rule (if proposed for adoption, or repeal) or a brief summary of the change in the rule (if proposed for amendment). Attach a copy of the notice of intent and a copy of the rule proposed for initial adoption or repeal (or, in the case of a rule change, copies of both the current and proposed rules with amended portions indicated).

The revisions provide a Family Child Care Staff Track for home-based, family child care providers who opt into Academic Approval and participate in the unified quality rating system and related initiatives. This track will provide the requirements for each level associated with the School Readiness Tax Credits for family child care staff and would incentivize provider participation in the quality rating system, as the tax credits currently incentivize Type III providers.

- B. Summarize the circumstances that require this action. If the Action is required by federal regulation, attach a copy of the applicable regulation.

The proposed revisions repeal and reestablish existing policy to provide reorganization that clarifies and aligns early childhood tracks for early learning centers and family child care providers participating in LA Pathways, and updates definitions. The revision will ensure that family child care staff and early learning center staff requirements are aligned across all tax credit levels and meet requirements for the purpose of the School Readiness Tax Credit for directors and staff.

- C. Compliance with Act 11 of the 1986 First Extraordinary Session.

1. Will the proposed rule change result in any increase in the expenditure of funds? If so, specify amount and source of funding.

The proposed revisions may result in an indeterminable increase in Louisiana Department of Education (LDE) expenditures to contract with a vendor to manage its Louisiana Pathways Child Care Career Development System, which tracks professional development and provides needed data for the distribution of School Readiness Tax Credits (SRTC).

2. If the answer to (1) above is yes, has the Legislature specifically appropriated the funds necessary for the associated expenditure increase?

(a)  Yes. If yes, attach documentation.

(b)  NO. If no, provide justification as to why this rule change should be published at this time.

The Louisiana Pathways contract is funded through the state's allocation of federal funding from the Child Care and Development Fund (CCDF).

FISCAL AND ECONOMIC IMPACT STATEMENT

WORKSHEET

I. A. COSTS OR SAVINGS TO STATE AGENCIES RESULTING FROM THE ACTION PROPOSED

1. What is the anticipated increase (decrease) in costs to implement the proposed action?

COSTS	FY22-23	FY23-24	FY24-25
PERSONAL SERVICES			
OPERATING EXPENSES			
PROFESSIONAL SERVICES	-0-	INDETERMINABLE	INDETERMINABLE
OTHER CHARGES			
EQUIPMENT			
<u>MAJOR REPAIR &amp; CONSTR.</u>			
<u>POSITIONS (#)</u>			
<b>TOTAL</b>	<b>-0-</b>	<b>INDETERMINABLE</b>	<b>INDETERMINABLE</b>

2. Provide a narrative explanation of the costs or savings shown in "A. 1.", including the increase or reduction in workload or additional paperwork (number of new forms, additional documentation, etc.) anticipated as a result of the implementation of the proposed action. Describe all data, assumptions, and methods used in calculating these costs.

The proposed revisions may result in an indeterminable increase in Louisiana Department of Education (LDE) expenditures to contract with a vendor to manage its Louisiana Pathways Child Care Career Development System, which tracks professional development and provides needed data for the distribution of School Readiness Tax Credits (SRTC).

The current contract with Northwestern State University was amended in April 2022 to extend the end date of service from June 30, 2022, to June 30, 2023, at an additional cost of \$367,873. Based on the current numbers of providers opting into the program, the LDE reports that an increase to the contract is not needed at this time. It is possible that large numbers of providers opting into the program could result in a need to increase the contract to accommodate the additional providers. Pathways functions are planned to be eventually rolled into EdLink functionality.

The revisions provide a Family Child Care Staff Track for home-based, family child care providers who opt into Academic Approval and participate in the unified quality rating system and related initiatives. This track will provide the requirements for each level associated with the SRTC for family child care staff and would incentivize provider participation in the quality rating system, as the tax credits currently incentivize Type III providers.

3. Sources of funding for implementing the proposed rule or rule change.

SOURCE	FY22-23	FY23-24	FY24-25
STATE GENERAL FUND	-0-	-0-	-0-
AGENCY SELF-GENERATED	-0-	-0-	-0-
DEDICATED			
FEDERAL FUNDS	-0-	INDETERMINABLE	INDETERMINABLE
OTHER (Specify)			
<b>TOTAL</b>	<b>-0-</b>	<b>INDETERMINABLE</b>	<b>INDETERMINABLE</b>

4. Does your agency currently have sufficient funds to implement the proposed action? If not, how and when do you anticipate obtaining such funds?

Yes.

B. COST OR SAVINGS TO LOCAL GOVERNMENTAL UNITS RESULTING FROM THE ACTION PROPOSED

1. Provide an estimate of the anticipated impact of the proposed action on local governmental units, including adjustments in workload and paperwork requirements. Describe all data, assumptions and methods used in calculating this impact.

The proposed revisions will not have an effect on costs or savings to local governmental units.

2. Indicate the sources of funding of the local governmental unit that will be affected by these costs or savings.

The proposed revisions will not impact sources of funding of local governmental units.

FISCAL AND ECONOMIC IMPACT STATEMENT

WORKSHEET

II. EFFECT ON REVENUE COLLECTIONS OF STATE AND LOCAL GOVERNMENTAL UNITS

A. What increase (decrease) in revenues can be anticipated from the proposed action?

REVENUE INCREASE/DECREASE	FY22-23	FY23-24	FY24-25
STATE GENERAL FUND	DECREASE	DECREASE	DECREASE
AGENCY SELF GENERATED			
RESTRICTED FUNDS			
FEDERAL FUNDS			
LOCAL FUNDS			
<b>TOTAL</b>	<b>DECREASE</b>	<b>DECREASE</b>	<b>DECREASE</b>

\*Specify the particular fund being impacted.

B. Provide a narrative explanation of each increase or decrease in revenues shown in "A." Describe all data, assumptions, and methods used in calculating these increases or decreases.

The proposed revisions will lead to a decrease in state revenue collections to the extent that family child care providers opting into the academic approval program will now be eligible for the School Readiness Tax Credit (SRTC) director and staff credit. This credit was previously only available to Type III early learning centers. Family child care providers that participate in the quality rating system will qualify for the current SRTC director and staff credit.

To date, 65 family child care providers have opted into the academic approval program for the next year. Eligibility for the SRTC is expected to increase participation, although the extent to which providers will opt into the program is indeterminable.

For informational purposes, the average amount of SRTC director and staff credit claimed per early learning center staff member in 2020 was \$3,127. As of November 2021, 259 family child care providers self-identified to the Louisiana Department of Education, resulting in approximately \$809,893 in total SRTC director and staff credits potentially applied as a result of these revisions.

III. COSTS AND/OR ECONOMIC BENEFITS TO DIRECTLY AFFECTED PERSONS, SMALL BUSINESSES, OR NON-GOVERNMENTAL GROUPS

- A. What persons or non-governmental groups would be directly affected by the proposed action? For each, provide an estimate and a narrative description of any effect on costs, including workload adjustments and additional paperwork (number of new forms, additional documentation, etc.), they may have to incur as a result of the proposed action.

The proposed revisions will benefit participating family child care providers by making them eligible for SRTC tax credits.

- B. Also provide an estimate and a narrative description of any impact on receipts and/or income resulting from this rule or rule change to these groups.

N/A

IV. EFFECTS ON COMPETITION AND EMPLOYMENT

Identify and provide estimates of the impact of the proposed action on competition and employment in the public and private sectors. Include a summary of any data, assumptions and methods used in making these estimates.

The proposed revisions will not have an effect on competition and employment.