



STATE BOARD of ELEMENTARY and SECONDARY EDUCATION

P.O. Box 94064, Capitol Station, Baton Rouge, LA 70804-9064 • PHONE: 225-342-5840 • FAX: 225-342-5843

Joseph Cao
1st BESE District

February 10, 2026

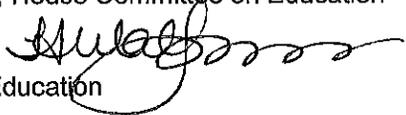
Sharon Clark
2nd BESE District

MEMORANDUM

Sandy Holloway
3rd BESE District

TO: Senator Cameron Henry, Senate President
Representative Phillip DeVillier, Speaker of the House
Senator Rick Edmonds, Chair, Senate Committee on Education
Representative Laurie Schlegel, Chair, House Committee on Education

Stacey Melerine
4th BESE District

FROM: Tavares A. Walker, Executive Director 
Board of Elementary and Secondary Education

Lance Harris
5th BESE District

RE: Summary Report on Board of Elementary and Secondary Education Proposed Rulemaking

Ronnie Morris
6th BESE District

Kevin Berken
7th BESE District

Pursuant to R.S. 49:968(D)(1)(b), the Board of Elementary and Secondary Education hereby submits to you this summary report and announces its plan to proceed with rulemaking by finalizing the January 20, 2026, Notice of Intent that was promulgated on pages 85-86 of the *Louisiana Register*.

Preston Castille
8th BESE District

The Board has received no public comments and has not conducted a hearing pursuant to R.S. 49:953(A)(2)(a).

Courad Appel
Member-at-Large

The Board has made no change to the proposed Rule.

Judy Armstrong
Member-at-Large

Subject to legislative oversight by either the House Committee on Education or Senate Committee on Education, the Board anticipates adopting the Notice of Intent as a final Rule in the April 20, 2026, issue of the *Louisiana Register*.

Simone Champagne
Member-at-Large

The following document is attached:

1. A copy of the Notice of Intent.

Please contact Max Dupuy at (225) 342-5841 if the Board may be of any assistance to you concerning this Rule.

TAW:med

Attachment (1)

Tavares A. Walker
Executive Director

c: Caroline Tyler, Secretary, Senate Committee on Education
Elizabeth Borne, Legislative Analyst, House Committee on Education
Lisa Lovello, Legislative Analyst, House Committee on Education
Ashley Townsend, Policy Director, Louisiana Department of Education
Max Dupuy, Records Management Administrator, BESE

Dr. Cade Brumley
State Superintendent

evaluation programs in accordance with R.S.17:3881-3905. LEADS, the new teacher evaluation system, uses a new rubric with five effectiveness levels instead of the previous system's four. The proposed rule change will ensure existing statutes concerning teacher effectiveness apply to the new rubric.

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

There is no anticipated effect on the revenue collections of state or local governmental units as a result of the proposed rule change.

III. ESTIMATED COSTS AND/OR ECONOMIC BENEFITS TO DIRECTLY AFFECTED PERSONS OR NONGOVERNMENTAL GROUPS (Summary)

There are no anticipated costs or economic benefits to directly affected persons, small business, or nongovernmental groups as a result of the proposed rule change.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

There is no anticipated effect on competition and employment as a result of the proposed rule change.

Beth Scioneaux
Deputy Superintendent
2601#057

Patrice Thomas
Deputy Fiscal Officer
Legislative Fiscal Office

NOTICE OF INTENT

Board of Elementary and Secondary Education

Bulletin 1929—Louisiana Accounting and Uniform Governmental Handbook
Definitions and Minimum Requirements
(LAC 28:XLI.1107 and 1301)

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 (BESE) proposes to amend LAC 28:XLI in *Bulletin 1929—Louisiana Accounting and Uniform Governmental Handbook*. The aforementioned revisions include updates to qualifications of district business leaders, the definition of supplies and equipment, and technical edits.

Title 28

EDUCATION

Part XLI. Bulletin 1929—Louisiana Accounting and Uniform Governmental Handbook

Chapter 11. Classification of Balance Sheet Accounts

§1107. Definition—Supplies vs. Equipment

A. - A.2.c. ...

d. It is equal to or greater than \$10,000 per unit cost in value. If a grant regulation requires a lesser per unit cost in value, then the lesser unit cost in value applies.

A.3. - B. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:6(A)(10).

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 34:610 (April 2008), repromulgated LR 34:1388 (July 2008), amended LR 36:1533 (July 2010), LR 52:

Chapter 13. Personnel Requirements

§1301. Minimum Requirements for Lead School Business Administrator/Chief Financial Officer/Business Manager (Local School Districts and Charter Schools)

A. ...

1. a baccalaureate degree with a minimum of 24 hours of undergraduate business courses that qualify as core courses in college major programs, including accounting, finance, business administration, or business management;

A.2. - C.1.b. ...

2. Within four years of the date of hire as an administrator/chief financial officer/business manager, all lead charter school administrators must acquire either a CLCSBA certification by the LASBO or a CLCSBA certification issued by LAPCS under a plan approved by LDOE.

C.2.a. - D. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:6(A)(10).

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 33:434 (March 2007), amended LR 36:1533 (July 2010), LR 37:1386 (May 2011), LR 51:1129 (August 2025), LR 52:

Family Impact Statement

In accordance with section 953 and 974 of title 49 of the Louisiana Revised Statutes, there is hereby submitted a Family Impact Statement on rules proposed for adoption, repeal, or amendment. All Family Impact Statements will be kept on file in the state board office which has adopted, amended, or repealed rules in accordance with the applicable provisions of the law relating to public records.

1. Will the proposed Rule affect the stability of the family? No.

2. Will the proposed Rule affect the authority and rights of parents regarding the education and supervision of their children? No.

3. Will the proposed Rule affect the functioning of the family? No.

4. Will the proposed Rule affect family earnings and family budget? No.

5. Will the proposed Rule affect the behavior and personal responsibility of children? No.

6. Is the family or local government able to perform the function as contained in the proposed Rule? Yes.

Poverty Impact Statement

In accordance with section 973 of title 49 of the Louisiana Revised Statutes, there is hereby submitted a Poverty Impact Statement on rules proposed for adoption, amendment, or repeal. All Poverty Impact Statements will be in writing and kept on file in the state agency which has adopted, amended, or repealed rules 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 100 percent of the federal poverty line.

1. Will the proposed Rule affect the household income, assets, and financial authority? No.

2. Will the proposed Rule affect early childhood development and preschool through postsecondary education development? No.

3. Will the proposed Rule affect employment and workforce development? No.

4. Will the proposed Rule affect taxes and tax credits? No.

5. Will the proposed Rule affect child and dependent care, housing, health care, nutrition, transportation, and utilities assistance? No.

Small Business Analysis

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, February 10, 2026, to Tavares Walker, 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 Tavares Walker, 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.

Tavares A. Walker
Executive Director

FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE RULES

RULE TITLE: **Bulletin 1929—Louisiana Accounting and Uniform Governmental Handbook Definitions and Minimum Requirements**

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

There are no estimated implementation costs or savings as a result of the proposed rule change. The rule change updates the education qualifications of district business leaders by expanding the accepted collegiate experience needed for the position to include a baccalaureate degree with a minimum of 24 hours of undergraduate business courses that qualify as core courses in college major programs, including accounting, finance, business administration, or business management. The proposed rule change additionally amends the definition of supplies and equipment by raising the value threshold of equipment, which are items that must be inventoried and tracked, from \$5,000 to \$10,000. Items below the \$10,000 threshold are considered "supplies" and generally do not require any detailed individual tracking beyond proof of receipt in accordance with 2 CFR 200.313.

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

There is no anticipated effect on the revenue collections of state or local governmental units as a result of the proposed rule change.

III. ESTIMATED COSTS AND/OR ECONOMIC BENEFITS TO DIRECTLY AFFECTED PERSONS OR NONGOVERNMENTAL GROUPS (Summary)

The proposed rule change concerning the definition of equipment may result in a decrease in workload for local education agencies due to a potential reduction in the number of items that will require long-term tracking and inventory.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

The proposed rule change requiring district business leaders to have a baccalaureate degree with a minimum of 24 hours of undergraduate business courses that qualify as core courses in certain college major programs may limit the number of qualified applicants for these positions, thus decreasing competition.

Beth Scioneaux
Deputy Superintendent
2601#056

Patrice Thomas
Deputy Fiscal Officer
Legislative Fiscal Office

NOTICE OF INTENT

Department of Environmental Quality Office of the Secretary Legal Affairs Division

General Standards for Nonpermitted Facilities (LAC 33:VII.503, 505, and 507)

Under the authority of the Louisiana Environmental Quality Act, R.S. 30:2001 et seq., and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the secretary gives notice that rulemaking procedures have been initiated to amend the Solid Waste regulations, LAC33:VII.503, 505, and 507 (SW076).

The proposed Rule replaces ambiguous or inefficient language from the current regulations. The proposed changes are not a departure from the original regulations but a necessary step to clarify the original intent of the regulations. The basis and rationale for this proposed Rule are to reduce the potential for misinterpretation by both the regulated community and enforcement staff and ensures that all stakeholders have a clear understanding of their obligations and allow for resources to be focused on high priority issues. This proposed Rule meets an exception listed in R.S. 30:2019(D)(2) and R.S. 49:963.B(3); therefore, no report regarding environmental/health benefits and social/economic costs is required.

Title 33

Environmental Quality Part VII. Solid Waste

Subpart 1. Solid Waste Regulations

Chapter 5. Solid Waste Management System

Subchapter A. General Standards for Nonpermitted Facilities

§503. Standards Governing Solid Waste Accumulation and Storage

[Formerly §703]

NOTE: Former §503 has moved to §401.

A. ...