

**LEGISLATIVE FISCAL OFFICE**  
**Fiscal Note**



Fiscal Note On: **SB 441** SLS 26RS 831  
 Bill Text Version: **REENGROSSED**  
 Opp. Chamb. Action: **w/ HSE COMM AMD**  
 Proposed Amd.:  
 Sub. Bill For.:

<b>Date:</b> April 23, 2026	5:09 PM	<b>Author:</b> MIZELL
<b>Dept./Agy.:</b> Education		
<b>Subject:</b> Nonpublic prekindergarten programs		<b>Analyst:</b> Julie Silva

STUDENTS RE1 -\$6,530 GF RV See Note Page 1 of 1  
 Provides relative to programs for prekindergarten-aged children. (gov sig)

Proposed legislation expands BESE's authority to approve nonpublic prekindergarten programs that meet existing curriculum requirements and maintain substantial compliance with child safety and welfare standards. Removes the requirement that such programs be licensed as early learning centers and instead requires parental notification that they are not subject to federal daycare regulations. Modifies child safety and welfare standards. Requires BESE to set and enforce prekindergarten child-to-staff ratios, with waivers allowed if schools demonstrate significant economic hardship and maintain adequate safety measures. Applies these standards to public and nonpublic prekindergarten programs, provides for monitoring and enforcement, and expands the definition of "camp" to include children age three and older, Vacation Bible Schools, religious camps, and after-school or weekend programs. Allows approval of a nonpublic prekindergarten program if it is annually certified compliant or approved following LDOE review, and authorizes the Louisiana State Board of Elementary and Secondary Education to revoke approval if student health, safety, or welfare is jeopardized. Authorizes BESE to adopt rules, including emergency rules, as necessary to implement the proposed legislation.

EXPENDITURES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	<b>SEE BELOW</b>	<b>SEE BELOW</b>	<b>SEE BELOW</b>	<b>SEE BELOW</b>	<b>SEE BELOW</b>	
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
<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	<b>\$0</b>
Agy. Self-Gen.	<b>(\$6,350)</b>	<b>(\$6,350)</b>	<b>(\$6,350)</b>	<b>(\$6,350)</b>	<b>(\$6,350)</b>	<b>(\$31,750)</b>
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
<b>Annual Total</b>	<b>(\$6,350)</b>	<b>(\$6,350)</b>	<b>(\$6,350)</b>	<b>(\$6,350)</b>	<b>(\$6,350)</b>	<b>(\$31,750)</b>

**EXPENDITURE EXPLANATION**

Proposed legislation requires the Louisiana Department of Education (LDOE) to perform several compliance activities related to nonpublic prekindergarten programs beginning in FY27. This workload is not anticipated to require additional positions or funding beyond what was originally appropriated to the department under Act 409 of the 2025 RS.

Act 409 required nonpublic prekindergarten programs to be licensed as early learning centers. Proposed legislation instead allows any nonpublic elementary school to operate a prekindergarten program if it meets existing academic standards, complies with child safety and welfare standards in R.S. 17:407.41, and annually attests to such compliance. Parents must acknowledge that the program is school-operated, not licensed as an early learning center, and not subject to federal daycare regulations. Child safety and welfare standards are retained with targeted changes, including revised child-to-staff ratios through FY 27, established ratios for FY 28 and thereafter, removal of references to children under age two, and limited exceptions during activity transitions. Provides exemptions for certain BESE-approved nonpublic schools that meet specified accreditation or certification standards, while subjecting schools that lose such status to these requirements.

LDOE reports that the work required under proposed legislation can be supported using the eight positions and total funding of \$877,792 originally appropriated to the department as a result of Act 409. The LFO is unable to independently corroborate whether all positions and the total appropriation are necessary to carry out the requirements of proposed legislation. To the extent they are not, LDOE may realize a reduction in workload and associated expenditures.

**REVENUE EXPLANATION**

Eliminating the licensing requirement for nonpublic pre-kindergarten programs would reduce LDOE SGR by an estimated \$6,350 annually (254 programs at \$25 each).

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**