

SENATE RESOLUTION NO. 209

BY SENATOR MORRELL

A RESOLUTION

To urge and request the State Board of Elementary and Secondary Education to adopt emergency rules to revise qualifications for the School Readiness Tax Credits for eligible child care staff to capture a portion of the proceeds resulting from the repeal of the Education Tax Credit.

WHEREAS, in R.S. 47:6101, the legislature recognizes that the benefits of quality child care are indisputable and that a striking connection exists between children's learning experiences well before kindergarten and their later school success; and

WHEREAS, eighty percent of brain development takes place from birth through age three, and ninety percent by age four; and

WHEREAS, children who start school behind generally stay behind, and more than forty percent of Louisiana's children enter kindergarten already behind; and

WHEREAS, in 2007, the Louisiana Legislature passed a package of tax credits, the School Readiness Tax Credits, to encourage, support, and promote access to high quality early childhood care and education in the state; and

WHEREAS, the School Readiness Tax Credits have been extremely effective in achieving their purpose and have received national recognition; and

WHEREAS, under current Louisiana licensing regulations, a teacher in a child care center is not required to have a high school degree and often earns close to minimum wage with no benefits; and

WHEREAS, the School Readiness Tax Credits for child care staff has provided a financial incentive for child care center teachers to pursue the training and education needed to increase their credentials; and

WHEREAS, between 2008 and 2015, child care teachers attaining a Teacher Level 1 credential more than tripled, increasing from nine hundred sixty-three to three thousand five hundred ninety-eight; and

WHEREAS, between 2008 and 2015, the number of child care staff who attained higher credentials at Teacher Levels 2, 3, and 4, increased almost eight-fold, from two hundred eighty-four to two thousand one hundred fifty-six; and

WHEREAS, the legislature is repealing the Education Tax Credit established by R.S. 47:297(D)(2) as amended by Section 5 of Act No. 125 of the 2015 Regular Session of the Louisiana Legislature; and

WHEREAS, according to the 2016-2017 State of Louisiana Tax Exemption Budget, the projected cost of the Education Tax Credit for Fiscal Year 2017 is \$11,024,000; and

WHEREAS, the legislature supports the idea that a portion of the proceeds resulting from the repeal of the Education Tax Credit should go to the School Readiness Tax Credits, and specifically to the Child Care Staff Credit established in R.S. 47:6106.

THEREFORE, BE IT RESOLVED that the Senate of the Legislature of Louisiana does hereby urge and request the State Board of Elementary and Secondary Education to adopt emergency rules, in accordance with the provisions of the Administrative Procedure Act and R.S. 47:6103(A)(2) and (B), to revise qualifications for the School Readiness Tax Credits for eligible child care staff, pursuant to R.S. 47:6106, to capture a portion of the proceeds resulting from the repeal of the Education Tax Credit to be used for child care teachers beginning with the 2018 calendar year.

BE IT FURTHER RESOLVED that a copy of this Resolution be transmitted to the president of the State Board of Elementary and Secondary Education and the state superintendent of education.

PRESIDENT OF THE SENATE