SLS 25RS-353

ORIGINAL

2025 Regular Session

SENATE BILL NO. 219

BY SENATOR DUPLESSIS

FUNDS/FUNDING. Dedicates certain tax revenue to provide for supplemental payments to certain public elementary and secondary school employees and establishes the Educational Compensation Fund. (7/1/25)

1	AN ACT
2	To enact R.S. 39:100.254, relative to the dedication of revenue; to create the Educational
3	Compensation Fund as a special fund in the state treasury; to dedicate certain
4	revenues in the fund to provide for supplemental payments to certain public
5	elementary and secondary school employees; to provide for the deposit, investment,
6	and use of monies in the fund; to provide for an effective date; and to provide for
7	related matters.
8	Be it enacted by the Legislature of Louisiana:
9	Section 1. R.S. 39:100.254 is hereby enacted to read as follows:
10	§100.254. Educational Compensation Fund
11	A. There is hereby established in the state treasury, as a special fund, the
12	Educational Compensation Fund, hereinafter referred to in this Section as the
13	"fund".
14	B. After compliance with the requirements of Article VII, Section 9(B)
15	of the Constitution of Louisiana relative to the Bond Security and Redemption
16	Fund, and after a sufficient amount is allocated from that fund to pay all of the
17	obligations secured by the full faith and credit of the state which become due

Page 1 of 3 Coding: Words which are struck through are deletions from existing law; words in **boldface type and underscored** are additions.

1	and payable within any fiscal year, the treasurer shall pay to the fund an
2	amount equal to the monies received by the state treasury from the avails of the
3	taxes collected pursuant to R.S. 47:302 and 321, only in the amount required to
4	fully fund the provisions of Paragraph (D)(1) of this Section as certified by the
5	commissioner of the division of administration. The monies in the fund shall be
6	used only as provided in Paragraph (D)(1) of this Section and only in the
7	amounts appropriated by the legislature.
8	C. All unexpended and unencumbered monies in this fund at the end of
9	each fiscal year shall remain in the fund and shall retain their allocation for use
10	and expenditure in accordance with the provisions of Paragraph (D)(1) of this
11	Section. The monies in the fund shall be invested by the state treasurer in the
12	same manner as monies in the state general fund. Interest earned on the
13	investment of monies in the fund shall be credited to the fund, following
14	compliance with the requirements of Article VII, Section 9(B) of the
15	Constitution of Louisiana relative to the Bond Security and Redemption Fund.
16	D. Monies in the fund shall be used and expended solely as follows:
17	(1) To the minimum foundation program to provide an across-the board
18	supplemental payment of two thousand dollars to certificated personnel and one
19	thousand dollars to noncertificated personnel and the associated employer
20	retirement contribution for public elementary and secondary school employees.
21	The total compensation shall be paid in the same manner and in the same
22	classification of positions as the compensation in Fiscal Year 2024-2025, which
23	payment shall be distributed by each school district no later than December 15
24	<u>of each year.</u>
25	(2) In no event shall an appropriation made pursuant to this Section be
26	subject to any budget reduction by the governor.
27	

Section 2. This Act shall become effective on July 1, 2025; if vetoed by the governor
and subsequently approved by the legislature, this Act shall become effective on the day
following such approval by the legislature or July 1, 2025, whichever is later.

Page 2 of 3 Coding: Words which are struck through are deletions from existing law; words in **boldface type and underscored** are additions. The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Senate Legislative Services. The keyword, summary, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

SB 219 Original

DIGEST 2025 Regular Session

Duplessis

<u>Proposed law</u> creates the Educational Compensation Fund, hereinafter referred to as the "fund", as a special fund in the state treasury.

<u>Proposed law</u> requires the treasurer to pay to the fund an amount equal to the monies received by the state treasury from the avails of the sales taxes collected pursuant to <u>present</u> <u>law</u>, only in the amount required to fully fund the provisions of <u>proposed law</u> as certified by the commissioner of the division of administration.

<u>Proposed law</u> requires monies in the fund to be used and expended solely as follows:

- (1) To the minimum foundation program to provide an across-the-board supplemental payment of \$2,000 to certificated personnel and \$1,000 to noncertificated personnel and the associated employer retirement contribution for public elementary and secondary school employees. The total compensation shall be paid in the same manner and in the same classification of positions as the compensation in Fiscal Year 2024-2025, which payment shall be distributed by each school district no later than Dec. 15 of each year.
- (2) In no event shall an appropriation made pursuant to <u>proposed law</u> be subject to any budget reduction by the governor.

<u>Proposed law</u> requires all unexpended and unencumbered monies in this fund at the end of each fiscal year to remain in the fund and retain their allocation for use and expenditure in accordance with the provisions of proposed law.

Effective July 1, 2025.

(Adds R.S. 39:100.254)