

# Title 28 EDUCATION

## Part CLXV. Bulletin 139↓ Louisiana Child Care and Development Fund Programs

### Chapter 1. Child Care Assistance Program

#### §103. Definitions

*Louisiana Pathways Early Learning Center Career Development System (LA Pathways)*—the state practitioner registry maintained by the department or its contractor. LA pathways registers ~~early learning center~~ child care facility directors and staff according to requirements based on training and education, experience, and professional activities, as approved by the department. Categories are established for early learning center staff, early learning center assistant teacher, early learning center teacher, early learning center assistant director and early learning center director.

*Quality Start Child Care Rating System*—system designed to assess the level of quality of early care and education programs serving birth through age five, communicate the level of quality, and support improvements of ~~type III early learning centers~~ child care facilities.

AUTHORITY NOTE: Promulgated in accordance with 45 CFR part 98 and R.S. 17:407.28.

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 41:2109 (October 2015), amended LR 42:42 (January 2016), LR 42:1870 (November 2016), LR 43:1279 (July 2017), LR 44:257 (February 2018), effective March 1, 2018, LR 44:800 (April 2018), LR 47:1279 (September 2021), LR.

### Chapter 5. CCAP Household Eligibility

#### §509. Certification Requirements for Non-Categorically Eligible Households

A. To be certified as a CCAP household, households that are not categorically eligible for participation in CCAP must meet the following requirements:

1. include at least one child who is eligible for CCAP as provided in §503.A;
2. meet all criteria provided in §507.A;
3. have household income that does not exceed ~~65~~ 85 percent of the state median income for a household of the same size. *Household income* is defined as:

#### §515. Payments Made on Behalf of Households

A. The state maximum daily rates for CCAP care are as follows:

Child Care Provider Type	Regular Care	Regular Care for Toddlers	Regular Care for Infants	Special Needs Care Incentive	Special Needs Care Incentive for Toddlers	Special Needs Care Incentive for Infants
Type III Early Learning Center	<del>\$30.00</del>	<del>\$31.05</del>	<del>\$33.65</del>	<del>\$37.80</del>	<del>\$39.12</del>	<del>\$44.92</del>
	<u>\$31.50</u>	<u>\$42.00</u>	<u>\$68.00</u>	<u>\$39.69</u>	<u>\$52.92</u>	<u>\$85.68</u>
School Child Care Center	\$24.00	\$24.00	\$24.00	\$30.24	\$30.24	\$30.24
Family Child Care Provider	<del>\$25.00</del>	<del>\$25.75</del>	<del>\$29.65</del>	<del>\$31.50</del>	<del>\$32.45</del>	<del>\$37.36</del>
	<u>\$29.00</u>	<u>\$42.00</u>	<u>\$61.00</u>	<u>\$36.54</u>	<u>\$52.92</u>	<u>\$76.86</u>
In-Home Provider	\$25.00	\$25.25	\$26.65	\$31.50	\$31.82	\$33.58
Military Child Care Centers	<del>\$30.00</del>	<del>\$31.05</del>	<del>\$33.65</del>	<del>\$37.80</del>	<del>\$39.12</del>	<del>\$44.92</del>
	<u>\$31.50</u>	<u>\$42.00</u>	<u>\$68.00</u>	<u>\$39.69</u>	<u>\$52.92</u>	<u>\$85.68</u>

### Chapter 7. Administration of School Readiness Tax Credits

#### §701. General School Readiness Tax Credit Provisions

A. -- C. ...

D. For purposes of this chapter and Chapters 9 and 11 of this Bulletin, the term “child care facilities” means any licensed Type III early learning center or registered and CCAP-certified family child care home that has current academic approval.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:6(10), R.S. 47:287.785, R.S. 47:295, R.S. 47:1511, and R.S. 47:6103.

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education and the Department of Revenue, LR 41:2117 (October 2015), amended LR.

#### §703. ~~Early Learning Center~~ Child Care Facility Expense Tax Credit

A. The Department of Revenue shall make available to qualifying ~~early learning centers~~ child care facilities a credit certificate to be given to each taxpayer claiming the ~~early learning center~~ child care facility expense tax credit. The

credit certificate will consist of ~~an early learning center child care facility~~ portion of the certificate and a taxpayer portion of the certificate.

B. The ~~early learning center child care facility~~ shall complete the ~~early learning center child care facility~~ portion of the credit certificate and shall submit the certificate to each taxpayer who had a child at the ~~early learning center child care facility~~ during the calendar year no later than January 31 of the succeeding year. The ~~early learning center child care facility~~ portion of the credit certificate will include, but not be limited to, the following information: the ~~early learning center child care facility~~ name, the ~~early learning center child care facility~~ star rating, the ~~early learning center child care facility~~ Louisiana tax identification number, the Louisiana early learning center license number or the certified family child care provider number from the department, the name of the child attending the ~~early learning center child care facility~~, and the issue date and effective year. The ~~early learning center child care facility~~ shall submit to the Department of Revenue a list of all taxpayers to whom a certificate was issued.

C. ...

D. The department shall provide information necessary for the secretary of the Department of Revenue to determine the ~~early learning center's child care facility's~~ quality rating.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:6(10), R.S. 47:287.785, R.S. 47:295, R.S. 47:1511, and R.S. 47:6103.

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education and the Department of Revenue, LR 41:2117 (October 2015), amended LR.

#### **§705. Early Learning Center Child Care Facility Tax Credit**

A. The average monthly number of children as used in R.S. 47:6105 is to be determined on a calendar year basis, and the ~~early learning center child care facility~~ shall claim the credit for the tax year that includes December 31. The ~~early learning center child care facility~~ tax credit will be calculated based on the average monthly number of children participating full-time in CCAP or the foster care program, from January to December of a calendar year, as follows:

A.1. -- A.4. ...

B. The department shall provide documentation to each qualifying ~~early learning center child care facility~~ of the average monthly number of children participating in CCAP or in the foster care program. If the ~~early learning center child care facility~~ has multiple sites, the department shall provide this information for each site. The certificate shall be delivered or mailed to all qualifying ~~early learning centers child care facilities~~ by March 1 of the year following the year the credit is earned. The certificate shall include, but not be limited to, the following information: the ~~early learning center child care facility~~ name, the ~~early learning center child care facility~~ star rating, the early learning center license number or

the family child care provider number, and the issue date and effective year from the department.

C. ~~Early learning centers Child care facilities~~ that operate as a corporation or sole proprietorship shall submit or maintain the credit certificate as required by the secretary of the Department of Revenue in forms and instructions.

D. For ~~early learning centers child care facilities~~ that operate as flow-through entities such as partnerships, LLCs electing partnership treatment, or S corporations passing credits through to shareholders, every partner, member, or shareholder claiming the credit must submit or maintain copies of the information issued by the department for each site. Every partner, member, or shareholder claiming the credit must submit or maintain a schedule showing how the total credit is allocated to each partner, member or shareholder.

E. The department shall provide information necessary for the secretary of the Department of Revenue to determine and/or verify the ~~early learning center's child care facility's~~ quality rating.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:6(10), R.S. 47:287.785, R.S. 47:295, R.S. 47:1511, and R.S. 47:6103.

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education and the Department of Revenue, LR 41:2118 (October 2015), amended LR.

#### **§707. Credit for Early Learning Center Child Care Facility Directors and Staff**

A. ...

B. In order to claim this credit, the department or their representative must provide ~~early learning center child care facility~~ directors and staff members with a certificate no later than January 31 that states which level of qualification the employee meets according to the criteria established by the department. The taxpayer must submit or maintain the certificate as required by the secretary of the Department of Revenue in forms and instructions.

C. Each ~~early learning center child care facility~~ director and staff member will also have to verify that he/she has worked at the same ~~early learning center child care facility~~ for at least six months in the calendar year and for an average of at least 30 hours per week, unless otherwise approved by the LDE.

1. Due to the COVID-19 pandemic, for the 2020 calendar year, a ~~center facility~~ director or staff member will only have to verify that he/she has worked at the same ~~early learning center child care facility~~ or at least 300 hours in the calendar year in order to meet the work requirement in this Subsection.

D. ~~Early learning center child care facility~~ director and staff levels will have such meaning as provided by regulation issued by the department.

E. The maximum number of directors at an ~~early learning center-child care facility site~~ who may receive the director credit in any given year is based on licensed capacity of the ~~early learning center-child care facility~~ as indicated below.

Licensed Capacity	Maximum Number of Directors
15 or fewer children	1
16-50 children	2
51-100 children	3
101-200 children	4
201 or more children	5

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:6(10), R.S. 47:287.785, R.S. 47:295, R.S. 47:1511, and R.S. 47:6103.

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education and the Department of Revenue, LR 41:2118 (October 2015), amended by the Board of Elementary and Secondary Education LR 43:1280 (July 2017), LR 47:452 (April 2021), repromulgated LR 47:574 (May 2021), amended LR.

### **§709. Business-Supported Early Learning Center Child Care Facility Credits**

A. Business ~~Early Learning Center-Child Care Facility~~ Expense Credit

1. In order for a business to claim this credit, the business must provide the Department of Revenue the following information: the name and Louisiana revenue tax identification number of the ~~early learning center-child care facility~~ to or for whom the eligible expenses were paid or made, the amount and nature of qualifying expenses at each ~~early learning center-child care facility~~ as defined in R.S. 17:407.33, and the ~~early learning center's-child care facility's~~ quality rating.

2. The department shall provide information necessary for the secretary of the Department of Revenue to determine and/or verify the ~~early learning center's-child care facility's~~ quality rating.

B. -- B.3. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:6(10), R.S. 47:287.785, R.S. 47:295, R.S. 47:1511, and R.S. 47:6103.

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education and the Department of Revenue, LR 41:2118 (October 2015), amended LR.

## **Chapter 9. Louisiana Pathways Early Learning Center Career Development System (LA Pathways)**

### **§901. Authority**

A. The Louisiana pathways ~~early learning center-child care facility~~ career development system (LA pathways) is the state practitioner registry maintained by the LDE or its contractor. LA pathways offers ~~early learning center-child care facility~~ staff, including directors, teachers, assistant teachers and other classroom staff, a formal mechanism to

track their training, educational attainment and experience in the field of early childhood care and education.

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, LR 41:2119 (October 2015), amended LR 43:1281 (July 2017), LR.

### **§902. Definitions**

*Administrator Track for LA Pathways*—professional career ladder registry designed for administrators in ~~early learning centers-child care facilities~~ that recognizes individuals based on the educational attainment and professional participation.

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

*Early Childhood Ancillary Certificate*—certificate issued by the LDE that allows a qualified person to act as a lead teacher within a type III early learning center or family child care home.

*Family Child Care 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.

*Louisiana Pathways Early Learning Center Career Development System (LA Pathways)*—state practitioner registry maintained by the LDE or its contractor that registers ~~early learning center-child care facility~~ directors and staff based on training, education, experience and professional activities.

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.

### **§903. Participation in LA Pathways**

A.1. Any individual working or planning to work in the ~~early learning center-child care facility~~ industry as a director of an ~~early learning center-child care facility~~ is eligible to enroll in LA pathways by completing and submitting an application and the required documents to LA pathways.

2. Any individual working or planning to work in the ~~early learning center-child care facility~~ industry as a staff member of an ~~early learning center-child care facility~~ is eligible to enroll in LA pathways by either completing and submitting an application and the required documents to LA pathways or by submitting an application for an early childhood ancillary certificate to the LDE.

3. LA pathways will register ~~early learning center-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.

A.4. -- G.3.d. ...

**AUTHORITY**

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

**NOTE:**

**HISTORICAL**

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), LR .

**NOTE:**

## **Chapter 11. Unified Quality Rating System for ~~Type III Early Learning Centers~~ Child Care Facilities**

### **§1101. Authority**

A. The unified quality rating system for ~~type III early learning centers~~ child care facilities is established and administered by the LDE under the authority of state and federal laws.

**AUTHORITY NOTE:** Promulgated in accordance with 45 CFR Part 98 and R.S. 17:407.26.

**HISTORICAL NOTE:** Promulgated by the Board of Elementary and Secondary Education, LR 41:2121 (October 2015), amended LR 43:1285 (July 2017), LR .

### **§1103. Definitions**

*Child Care Provider*—a taxpayer who owns an eligible ~~early learning center~~ child care facility or ~~centers~~ facilities.

*Early Childhood Care and Education Network*—the network established through R.S. 17:407.23 and Bulletin 140 as the comprehensive and integrated network through which BESE manages and oversees publicly-funded early childhood care and education programs, which include type III early learning centers and family child care homes that are registered, CCAP-certified, and have current academic approval by the department, in Louisiana in order to improve kindergarten readiness.

*Eligible ~~Early Learning Center~~ Child Care Facility*—a type III early learning center that has current academic approval and a valid type III early learning center license issued by the LDE and is participating in the unified quality rating system, or a family child care home that is registered, CCAP-certified, and has current academic approval by the department and is participating in the unified quality rating system.

*Quality Rating*—the number of “stars” awarded to an eligible child care facility by the unified quality rating system on July 1 of each year.

*Unified Quality Rating System*—system that sets forth the criteria for evaluating and rating the quality of an eligible

child care facility in terms of “stars” with five “stars” being the highest.

**AUTHORITY NOTE:** Promulgated in accordance with 45 CFR Part 98 and R.S. 17:407.26.

**HISTORICAL NOTE:** Promulgated by the Board of Elementary and Secondary Education, LR 41:2121 (October 2015), amended LR 43:1285 (July 2017), LR .

### **§1105. Unified Quality Rating System for ~~Type III Early Learning Centers~~ Child Care Facilities**

A. The unified quality rating system consists of five star ratings that may be awarded to ~~type III early learning centers~~ child care facilities based on the level of quality of early child care and education provided by ~~type III early learning centers~~ child care facilities serving children from birth through age five. The unified quality rating system is designed to recognize the quality of early care and education provided, communicate the level of quality, and support improvements of ~~type III early learning centers~~ child care facilities.

A.1. -- A.1.b. ...

2. To be eligible for participation in the unified quality rating system, a family child care home must:

a. have current academic approval issued by the department in compliance with §313 of *Bulletin 140—Louisiana Early Childhood Care and Education Network*; and

b. be registered and have current certification for CCAP issued by LDE in compliance with this Bulletin.

23. A ~~type III early learning center~~ child care facility is participating in the unified quality rating system if it is eligible for participation and has notified the LDE of the desire to participate and willingness to sign the required documents verifying eligibility for tax credits.

B. A star rating shall be awarded to an eligible, participating ~~child care facility~~ type III early learning center based on the performance rating the ~~center~~ facility receives on its annual performance profile issued by the LDE as part of the early childhood care and education accountability system (ECCE accountability system). The ECCE accountability system was created pursuant to R.S. 17:407.23(B)(3) and Bulletin 140, and is used to evaluate the performance of publicly-funded early childhood care and education sites, which include child care facilities ~~type III early learning centers~~, and community networks in preparing children for kindergarten and to assign a performance profile to each site, which include ~~type III early learning centers~~ child care facilities and community networks.

1. All publicly funded early childhood care and education sites, which include eligible child care facilities ~~type III early learning centers~~, are required to participate in the ECCE accountability system pursuant to §501 of Bulletin 140, and each publicly-funded site, which includes eligible child care facilities ~~all type III early learning centers~~ must

receive a performance profile based its performance each school year.

2. Performance profiles for publicly-funded sites, which include eligible child care facilities type III early learning centers, must include a performance rating as provided in §509 of Bulletin 140.

3. Performance rating calculations for publicly-funded sites, which include eligible child care facilities type III early learning centers, are made in accordance with §503 and §509 of Bulletin 140.

#### C. Star Ratings for ~~Type III Early Learning Centers~~ Child Care Facilities

1. An eligible, participating ~~type III early learning center~~ child care facility that earns a performance rating score of 3.00 through 3.74 on its performance profile issued by the LDE shall be awarded a one star quality rating.

2. An eligible, participating ~~type III early learning center~~ child care facility that earns a performance rating score of 3.75 through 4.49 on its performance profile issued by the LDE shall be awarded a two star quality rating.

3. An eligible, participating ~~type III early learning center~~ child care facility that earns a performance rating score of 4.50 through 5.24 on its performance profile issued by the LDE shall be awarded a three star quality rating.

4. An eligible, participating ~~type III early learning center~~ child care facility that earns a performance rating score of 5.25 through 5.99 on its performance profile issued by the LDE shall be awarded a four star quality rating.

5. An eligible, participating ~~type III early learning center~~ child care facility that earns a performance rating score of 6.00 through 7.00 on its performance profile issued by the LDE shall be awarded a five star quality rating.

D. ...

AUTHORITY NOTE: Promulgated in accordance with 45 CFR Part 98 and R.S. 17:407.26.

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 41:2122 (October 2015), amended LR 43:1285 (July 2017), LR.

#### **§1107. Participation**

A. ~~Early learning centers~~ Child care facilities that have achieved a star rating may have their rating reviewed and modified, if at any time it becomes known to the LDE or the LDE receives information from the ~~early learning center~~ child care facility that the ~~type III early learning center~~ child care facility no longer meets standards for the ~~early learning center's~~ child care facility's current star rating award.

B. ~~Early learning centers~~ that have achieved a star rating will have their rating revoked if the early learning center license is revoked or not renewed. Family child care homes that have achieved a star rating will have their rating revoked if their registration, CCAP-certification, or academic approval is revoked or not renewed.

~~C. Early learning centers~~ Child care facilities that have achieved a star rating may have their rating revoked, or ~~centers~~ child care facilities applying may be denied, if it is determined by the LDE that false or misleading statements or documents have been submitted or misrepresented or relevant facts have been concealed or withheld in order to qualify or maintain a star(s) in the unified quality rating system or to obtain the school readiness tax credit (SRTC).

D. -- E. ...

F. ~~Early learning centers~~ Child care facilities that have a star award revoked by quality start may be prohibited from participating in quality start for 12 months from the date of revocation of star award.

AUTHORITY NOTE: Promulgated in accordance with 45 CFR Part 98 and R.S. 17:407.26.

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 41:2126 (October 2015), amended LR 43:1286 (July 2017), LR.

#### **§1109. Unified Quality Rating System Tiered Bonus Payments**

A. Bonus payments will be issued after the end of each calendar quarter to ~~type III early learning centers~~ child care facilities that care for children receiving assistance from the Child Care Assistance Program and for children in the state Foster Care Program in accordance with the ~~early learning center's~~ child care facility's star rating. The payment is equal to a percentage, as defined below, of all child care subsidy payments received by the ~~early learning center~~ child care facility from the LDE for services provided during the service period(s) in that quarter and the ~~early learning center's~~ child care facility's star rating(s).

1. Bonus payments for the period from January 1, 2018 through December 31, 2018 shall be based on the ~~early learning center's~~ child care facility's 2016-2017 performance profile rating and the following percentages:

A.1.a. -- A.1.e. ...

2. Bonus payments for the period from January 1, 2019 through December 31, 2019 shall be based on the ~~early learning center's~~ child care facility's 2017-2018 performance profile rating and the following percentages:

A.2.a. -- A.2.e. ...

3. Bonus payments for the period from January 1, 2020 through December 31, 2020 shall be based on the ~~early learning center's~~ child care facility's 2018-2019 performance profile rating and the following percentages:

A.3.a. -- A.3.e. ...

4. Bonus payments for the period from January 1, 2021 through December 31, 2021, and subsequent years, shall be based on the ~~early learning center's~~ child care facility's 2019-2020 performance profile rating, and the performance profiles for subsequent years, and the following percentages:

A.4.a. -- A.4.3. ...

B. The state superintendent of education may, in specific instances, grant a waiver allowing the LDE to continue to use an ~~early learning center's~~ child care facility's star rating as of June 30 in calculating bonus payments for up to two quarters beginning on July 1 of the same calendar year, in a year in which the ~~early learning center's~~ child care facility's star rating decreases, if the superintendent determines that the economic or adverse impact of the decreased star rating is sufficiently great to reduce access for families participating in the Child Care Assistance Program.

AUTHORITY NOTE: Promulgated in accordance with 45 CFR Part 98 and R.S. 17:407.26.

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 41:2126 (October 2015), amended LR 43:1286 (July 2017), LR .