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Title 28 EDUCATION

[Part CLXV. Bulletin 139](#)—Error! Bookmark not defined.**Louisiana Child Care and Development Fund Programs**

Chapter 7. Administration of School Readiness Tax Credits

§707. Credit for Early Learning Center Directors and Staff

A. The department shall provide information necessary for the secretary of the Department of Revenue to determine and/or verify the director and staff levels for earning the credit.

B. In order to claim this credit, the department or their representative, must provide early learning center 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 director and staff member will also have to verify that he/she has worked at the same early learning center 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.

Add

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