

LINCOLN PARISH SCHOOL BOARD RESOLUTION
SALES AND USE TAX COLLECTION AND ADMINISTRATION

WHEREAS, the Article VII, Section 3 of the Louisiana Constitution provides that local sales and use taxes are to be collected by a single collector in each parish;

WHEREAS, Article VII, Section 3 also provides for the use of a parish commission or one of the local political subdivisions to serve as the single parish collector of local sales and use taxes;

WHEREAS, the authority to “collect” local sales and use taxes has been determined by the Courts to include the authority to administer the collection, including making decisions as to when to audit persons or businesses thought to be unlawfully evading taxation or, in some cases, collecting sales taxes on transactions and failing to fully remit them to the local collector;

WHEREAS, School Boards serve as the single parish collector of local sales and use taxes in over thirty (30) parishes;

WHEREAS, there are interest groups that desire to amend the LA Constitution to allow the Legislature to repeal the authority of local governments to control the collection of local sales taxes and place that authority with the State, a concept often referred to as State Central Collection;

WHEREAS, State Central Collection would have the State taking possession of local tax revenues, withholding an administrative fee, then disbursing the balance down to the School Board or other local taxing authority;

WHEREAS, State Central Collection poses too great a risk that local education tax dollars will not be promptly disbursed or that the administrative fee withheld by the State may become a means of resolving State fiscal issues;

WHEREAS, repealing or diminishing the Constitutional authority for local collection of local sales and use taxes will impair the ability of those local collectors to perform the necessary function of auditing vendors to ensure compliance with the legal obligation to collect and remit local sales taxes;

WHEREAS, given the vital role that the proper, effective, and efficient collection of local sales and use taxes plays in the operation of school districts and the education of children, the Louisiana School Boards Association has always fought any efforts to repeal, reduce or constrain the authority of the local collector to collect local sales and use taxes, regardless of who has offered the proposal;

NOW THEREFORE, BE IT RESOLVED that the Lincoln Parish School District, by action of its duly elected governing authority, does hereby urge and request the Louisiana Legislature, and in particular the Legislative Delegation of Lincoln Parish to oppose any Legislative effort that repeals, reduces or constrains the authority of the local collector to collect and administer the collection of local sales and use taxes;

FINALLY, BE IT RESOLVED, that a copy of this Resolution be provided to each member of the Legislative Delegation of Lincoln Parish and the Governor of the State of Louisiana.

IN WITNESS WHEREOF, I have hereunto set my hand officially on this _____day of May 2020.

JOE MITCHAM, JR. PRESIDENT

ATTEST:

MIKE MILSTEAD
SUPERINTENDENT
SECRETARY-TREASURER

LINCOLN PARISH SCHOOL BOARD RESOLUTION

STATE SUPERINTENDENT FOR EDUCATION

WHEREAS, for the first time in almost decade, the Board of Elementary and Secondary Education will be electing a new State Superintendent of Education (BESE);

WHEREAS, the election of a State Superintendent is one of the three primary functions of BESE;

WHEREAS, making the best choice of a new State Superintendent is critically important to the approximately 700,000 public school children in Louisiana;

WHEREAS, LRS 17:21 provides that the State Superintendent, at a minimum, should possess the qualifications established by BESE for a local school superintendent;

WHEREAS, LAC 28:I.309 provides that the State Superintendent shall possess the following qualifications:

- Advanced degree in public administration, education or related area;
- Background in the formulation and implementation of public policy;
- Strong academic background; and
- Qualifications for the position of superintendent of a city, parish, or other local public school board;

And provides that a candidate should have the following experience:

- Proven record of success in administration;
- Demonstrated ability to achieve positive results
- Credibility in his/her current profession; and
- Proven record of team building.

WHEREAS, LAC 28:747 provides that the qualifications for a superintendent of a city, parish or other school superintendent:

- Valid Type A or Level 3 Louisiana teaching certificate
- 5 years of experience as a superintendent, asst. superintendent, supervisor of instruction, principal, or assistant principal, or equivalent experience.
- Master's degree
- 48 hours of graduate credit, including at least 30 hours in education administration and supervision of instruction, along with specific requirements in various educational administration content areas.

WHEREAS, while BESE has the authority, by a two-thirds vote, to waive the requirements to be the State Superintendent of Education, those adopted qualifications are vitally important to ensuring that the leader of public education in Louisiana has the appropriate educational background and experience, and a waiver should only be considered in extraordinary circumstances, such as when there are no viable qualified applicants;

WHEREAS, BESE has established a process for vetting all applicants for State Superintendent;

WHEREAS, the first step in the process should be to separate the applicants into two categories, those that meet the established qualifications and those that do not;

WHEREAS, the next step in the process should be to review more closely the applicants that meet the established qualifications;

WHEREAS, the second step in the process should focus on those qualified candidates that have displayed the most student success in their prior experience in public school administration, with a focus on success that spans across diverse communities, rural, urban and suburban, and communities with diverse student populations that most closely mirror the student populations across Louisiana, and evidence of an understanding of the challenges of educating students in the varied public school districts across Louisiana;

WHEREAS, only upon a determination by BESE, acting in an open meeting, that none of the candidates that meet the qualifications are suitable to serve as the State Superintendent of Education, should BESE consider waiving the established minimum qualifications and further evaluating the non-qualified candidates.

NOW THEREFORE, BE IT RESOLVED that the Lincoln Parish School Board, urges BESE, in the process of selecting the next State Superintendent of Education, to uphold the establish minimum qualifications adopted by BESE and existing in current Louisiana law and regulation;

BE IT FURTHER RESOLVED, that the Lincoln Parish School Board urges BESE to refuse to waive the minimum qualifications set forth in existing Louisiana law and regulation without a public determination, as a body, that none of the candidates meeting those qualifications is a suitable candidate for State Superintendent of Education;

BE IT FURTHER RESOLVED, that the Lincoln Parish School Board urges BESE to select a new State Superintendent who:

- Meets the established minimum qualifications set forth in Louisiana law and regulation;
- Has displayed student success in public school administration in Louisiana;
- Has displayed student success in public school administration in both rural and suburban/urban communities;
- Has displayed student success in communities with diverse student populations;
- Has an understanding of the challenges of educating students in the varied public school districts across Louisiana;

FINALLY, BE IT FURTHER RESOLVED, that the Lincoln Parish School Board directs the Superintendent to forward a copy of this Resolution to the Board of Elementary and Secondary Education and to each BESE member whose district incorporates a portion of the Lincoln Parish School Board.

IN WITNESS WHEREOF, I have hereunto set my hand officially on this _____day of May 2020.

JOE MITCHAM, JR. PRESIDENT

ATTEST:

MIKE MILSTEAD
SUPERINTENDENT
SECRETARY-TREASURER

LINCOLN PARISH SCHOOL BOARD RESOLUTION

INCREASE IN THE 2020-21 MFP

WHEREAS, the Minimum Foundation Program (MFP) establishes the state funding component of the K12 public education system in Louisiana and the Legislature is required to fully fund the formula;

WHEREAS, there was no increase in the base per pupil for the school years of 2009-10, 2010-11, 2011-12, 2012-13 and 2013-14;

WHEREAS, in the 2014 Regular Session the MFP base per pupil increased from \$3,855 to \$3,961 for the 2014-15 school year;

WHEREAS, in the 2019 Regular Session the MFP base per pupil increased from \$3,961 to \$4,105 for the 2019-20 school year;

WHEREAS, had the MFP base per pupil been increased each year, since 2008 by the anticipated 2.75%, the 2020-21 MFP would be \$5,195;

WHEREAS, the Governor's Executive Budget anticipates and seeks to fund a 1.375% increase in the base per pupil of 2020-21, raising the base per pupil from \$4,015 to \$4,070;

WHEREAS, this would be the first time in over a decade that the base per pupil in the MFP was increased in two consecutive years;

WHEREAS, the Lincoln Parish School Board has been absorbing ever increasing operational costs, from health insurance, to curriculum to align with new state standards, to increasing demands of the state accountability system, to technology, to security of students, and more recently to protection from cyber attacks on student and employee data, without consistently increasing state funding;

WHEREAS, the potential increase in the MFP will benefit local school districts in every parish, as well as every public charter school in the state, as well as afford school districts with the ability to continue to strive toward higher teacher and support worker compensation;

NOW THEREFORE, BE IT RESOLVED that the Lincoln Parish School Board supports the proposal to increase the base per pupil funding in the MFP by not less than 1.375%;

BE IT FURTHER RESOLVED, that the Lincoln Parish School Board urges BESE to incorporate an increase in the base per pupil of not less than 1.375% in the MFP it recommends to the Legislature;

BE IT FURTHER RESOLVED, that the Lincoln Parish School Board urges the Legislature, and in particular the Lincoln Parish Legislative Delegation, to approve an MFP with an increase in the base per pupil of not less than 1.375%;

FINALLY, BE IT FURTHER RESOLVED, that the Lincoln Parish School Board directs the Superintendent to forward a copy of this Resolution to each member of the Lincoln Parish Legislative delegation, to Chairman/Senator Cleo Fields, Chairman/Representative Ray Garofalo, and Governor John Bel Edwards.

JOE MITCHAM, JR.
PRESIDENT

OTHA ANDERS

DEBBIE ABRAHM

LISA BEST

DONNA DOSS

DAVID FERGUSON

DAVID GULLATT

MIKE MILSTEAD
SUPERINTENDENT

DANNY HANCOCK

LYNDA HENDEROSN

GEORGE MACK, JR.

HUNTER SMITH

SUSAN WILEY