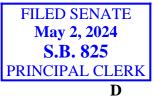
GENERAL ASSEMBLY OF NORTH CAROLINA SESSION 2023



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SENATE BILL DRS35349-LUfa-164A

Short Title:	Go Big for Early Childhood Education.	(Public)
Sponsors:	Senators Smith, Batch, and Garrett (Primary Sponsors).	
Referred to:		

A BILL TO BE ENTITLED							
AN ACT TO APPROPRIATE FUNDS TO PROVIDE AN ONGOING, INCREASED SOURCE							
OF FUNDS ABOVE THE BASE BUDGET FOR THE NORTH CAROLINA							
PREKINDERGARTEN (NC PRE-K) P	ROGRAM AND THE NORTH CAROLINA						
PARTNERSHIP FOR CHILDREN, INC., TO RAISE THE BASE REIMBURSEMENT							
RATES FOR NC PRE-K SITES BY THREE PERCENT FOR THE 2024-2025 FISCAL							
YEAR, AND TO PROVIDE A TAX CREDIT TO CERTAIN EARLY EDUCATION							
TEACHERS AND DIRECTORS.							
The General Assembly of North Carolina enacts:							
SECTION 1.(a) There is appropriated from the General Fund to the Department of							
Health and Human Services, Division of Child Development and Early Education, the following							
amounts in recurring funds for each fiscal year for five years, and subsequent fiscal years							
thereafter, to increase funding for the North Carolina Prekindergarten (NC Pre-K) program as							
	Appropriation						
	\$87,877,017						
	\$104,582,345						
2026-2027 \$121,287,673							
2027-2028 \$137,991,673							
2028-2029 and each \$154,695,673							
When developing the base budget, as defined by G.S. 143C-1-1, for each fiscal year							
specified in this subsection, the Director of the Budget shall include the appropriated amount							
specified in this section for that fiscal year.							
SECTION 1.(b) For the 2024-2025 fiscal year, the Department of Health and Human							
Services, Division of Child Development and Early Education, shall raise the base							
reimbursement rates for child care centers, public schools, and Head Start Centers participating							
in the NC Prekindergarten (NC Pre-K) program by three percent (3%).							
SECTION 2.(a) There is appropriated from the General Fund to the Department of							
Health and Human Services, Division of Child Development and Early Education, the following							
amounts each fiscal year for five years to increase funding for the North Carolina Partnership for							
	Appropriation \$167,013,453						
	AN ACT TO APPROPRIATE FUNDS TO PR OF FUNDS ABOVE THE BASE I PREKINDERGARTEN (NC PRE-K) P PARTNERSHIP FOR CHILDREN, INC. RATES FOR NC PRE-K SITES BY TH YEAR, AND TO PROVIDE A TAX C TEACHERS AND DIRECTORS. The General Assembly of North Carolina enac SECTION 1.(a) There is appropri Health and Human Services, Division of Child amounts in recurring funds for each fiscal y thereafter, to increase funding for the North C follows: Fiscal Year 2024-2025 2025-2026 2026-2027 2027-2028 2028-2029 and each subsequent fiscal yea When developing the base budget, specified in this subsection, the Director of th specified in this section for that fiscal year. SECTION 1.(b) For the 2024-2022 Services, Division of Child Development reimbursement rates for child care centers, pul in the NC Prekindergarten (NC Pre-K) program SECTION 2.(a) There is appropri Health and Human Services, Division of Child						



\$187,013,453

\$207,013,453

2025-2026

2026-2027

General Assembly Of North Carolina

General Assembly Of I		ai onna	Session 2025
	2027-20	028	\$227,013,453
			\$247,013,453
SECTION 2			
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• •			ne Budget shun mende the uppropriated
-		-	nanter I of Chapter 105 of the General
			inplor 1 of chapter 105 of the General
•	-		als
-	-		to the sum of the highest applicable
			more than six months.
<u>a.</u>			but less than three years of service. If ye
h			, but less than five years of service, one
<u>U.</u>			e, but less than five years of service. One
			but loss than soven years of service: one
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<u>a.</u>			
			in this sub-subdivision. The number
			18 somester gradit hours for which an
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	r		
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h	For a		
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	-		in this sub-subdivision. One thousand
			ista dagraa in Early Childhood or in
	<u>1.</u>		
	2		
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			oses of obtaining a bachelor's degree, ed semester hours include at least 12
			isework rocused on children aged bitti
	3		or's degree provided the sourcement.
	<u>.</u>		or's degree, provided the coursework
			mester hours of coursework focused on
		ciniuren ageu birul to .	5 years old.
	SECTION 2 thereafter, there is appro- and Early Education the fifty-three dollars (\$267, SECTION 2 each fiscal year specified amount specified in this SECTION 3 Statutes is amended by a " <u>§ 105-153.11. Credit f</u> (a) Credit. – A ta a credit against the tax sub-subdivision of each of (1) For yea a. b. c. d.	2027-20 2028-20 SECTION 2.(b) For thereafter, there is appropriated and Early Education the sum of t fifty-three dollars (\$267,013,453) SECTION 2.(c) What each fiscal year specified in this s amount specified in this section f SECTION 3. Part 2 Statutes is amended by adding a " <u>\$ 105-153,11. Credit for early</u> (a) Credit. – A taxpayer v a credit against the tax imposes sub-subdivision of each of the fo (1) For years of sec a. One yea hundred b. Three thousa c. Five yea thousa d. Seven (2) For level of pr a. For ef sub-su dollars 1. 2. 3.	a credit against the tax imposed by this Part equal sub-subdivision of each of the following: (1) For years of service uninterrupted by a. One year of service or more, hundred dollars (\$500.00). b. Three years of service or more, thousand dollars (\$1,000). c. Five years of service or more, thousand five hundred dollars d. Seven years of service or more, thousand five hundred dollars d. Seven years of service or more, thousand five hundred dollars d. Seven years of service or more, thousand five hundred dollars d. Seven years of service or more, thousand five hundred dollars d. Seven years of service or more, thousand five hundred dollars d. Seven years of service or more, thousand five hundred dollars d. Seven years of service or more, thousand five hundred dollars d. Seven years of service or more, thousand five hundred dollars d. Seven years of service or more, thousand five hundred dollars d. Seven years of service or more, thousand five hundred dollars d. Seven years of service or more, thousand five hundred dollars d. Seven years of service or more, thousand five hundred dollars 3. Has completed at least coursework focused or b. For eligible child care stat s

	General A	Assemb	ly Of N	orth Ca	arolina	Session 2023
1			<u>c.</u>	<u>For eli</u>	gible child care staff who has earned a bachel	or's degree in Early
2				Childh	nood or in another concentration, provided	the concentration
3				includ	es at least 24 hours of coursework focused on	children aged birth
4				to 5 ye	ears old: one thousand five hundred dollars (S	\$1,500).
5			<u>d.</u>	For e	ligible child care staff who meets one	or more of the
6				sub-su	b-subdivisions listed in this sub-subdivisi	on: two thousand
7				dollars	<u>s (\$2,000).</u>	
8				<u>1.</u>	Has a current Continuing Birth-Kindergarte	en License.
9				2.	Has either a current Professional Educator'	s Initial License or
10					a current Professional Educator's Continuing	g License issued by
11					the North Carolina Department of Public In	struction in an area
12					that includes Birth-Kindergarten.	
13				<u>3.</u>	Has earned a degree, other than one	listed in another
14					sub-subdivision of this subdivision, provid	ed the coursework
15					includes at least 18 semester hours of cour	sework focused on
16					children aged birth to 5 years old.	
17	<u>(b)</u>	Defini	itions. –	The fol	llowing definitions apply in this section:	
18		<u>(1)</u>	<u>Eligib</u>	le child	<u>l care director. – A child care administra</u>	tor, as defined in
19			<u>G.S. 1</u>	10-86.		
20		<u>(2)</u>			care facility A child care facility, as define	
21		<u>(3)</u>			care staff An individual employed at an	
22					director or a lead teacher, as those terr	<u>ns are defined in</u>
23					or a teacher or teacher assistant.	
24		<u>(4)</u>			ation coursework. – Courses from the areas	
25					iences, behavioral sciences, natural sciences,	
26	<u>(c)</u>				If the credit allowed by this section exceeds	
27					ble year reduced by the sum of all credits allow	•
28					axpayer. The refundable excess is governed	• •
29					payment by the taxpayer of the tax impos	
30					ainst which multiple credits are allowed, not	nrefundable credits
31	are subtra					
32	<u>(d)</u>			<u>s sectio</u>	n is repealed effective for taxable years beg	ginning on or after
33	January 1			~ .		
34 25	C .1 .				ons 1 and 2 of this act become effective July	
35	of this act	t is effec	ctive for	taxable	e years beginning on or after January 1, 2024	. The remainder of

36 this act is effective when it becomes law.