

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 4958S.01I
Bill No.: SB 978
Subject: Abortion; Children and Minors; Elementary and Secondary Education; Department of Elementary and Secondary Education; Health Care
Type: Original
Date: February 2, 2026

Bill Summary: This proposal requires school districts and charter schools to provide instruction on human growth and development.

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND

FUND AFFECTED	FY 2027	FY 2028	FY 2029
Total Estimated Net Effect on General Revenue	\$0	\$0	\$0

ESTIMATED NET EFFECT ON OTHER STATE FUNDS

FUND AFFECTED	FY 2027	FY 2028	FY 2029
Total Estimated Net Effect on Other State Funds	\$0	\$0	\$0

Numbers within parentheses: () indicate costs or losses.

ESTIMATED NET EFFECT ON FEDERAL FUNDS

FUND AFFECTED	FY 2027	FY 2028	FY 2029
Total Estimated Net Effect on All Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)

FUND AFFECTED	FY 2027	FY 2028	FY 2029
Total Estimated Net Effect on FTE	0	0	0

- Estimated Net Effect (expenditures or reduced revenues) expected to exceed \$250,000 in any of the three fiscal years after implementation of the act or at full implementation of the act.
- Estimated Net Effect (savings or increased revenues) expected to exceed \$250,000 in any of the three fiscal years after implementation of the act or at full implementation of the act.

ESTIMATED NET EFFECT ON LOCAL FUNDS

FUND AFFECTED	FY 2027	FY 2028	FY 2029
Local Government*	\$0 or (Unknown)	\$0 or (Unknown)	\$0 or (Unknown)

*Oversight assumes §170.015.9 may prompt a cause of action against public schools. Oversight assumes school districts would be responsible for court costs and fees.

FISCAL ANALYSIS

ASSUMPTION

§§170.015 & 170.313 - Instruction on Human Growth and Development

Officials from the **Department of Elementary and Secondary Education** note human growth and development are currently being taught within the existing Health curriculum. This would be a duplication of effort. Additionally, they have updated PK-8 Health standards developed to align with the newly updated 9-12 Health curriculum that includes human growth and development.

Oversight does not have any information to the contrary. Therefore, Oversight will reflect a zero impact in the fiscal note for this agency.

Officials from the **Office of Attorney General (AGO)** assume any potential litigation costs arising from this proposal can be absorbed with existing resources. The AGO may seek additional appropriations if the proposal results in a significant increase in litigation or investigation costs.

Oversight does not have any information to the contrary. Therefore, Oversight assumes the AGO will be able to perform any additional duties required by this proposal with current staff and resources and will reflect no fiscal impact to the AGO for fiscal note purposes.

Oversight notes that §170.015.9 may prompt a cause of action against public schools. However, for purposes of this fiscal note, Oversight assumes public schools will bear the cost of any litigation or judgment. Oversight will range the fiscal impact on public schools from \$0 (does not increase litigation) or unknown cost for damages and court costs starting in FY 2027.

Officials from the **Missouri Office of Prosecution Services** and **Office of the State Courts Administrator** assume the proposal will have no fiscal impact on their organization. **Oversight** does not have any information to the contrary. Therefore, Oversight will reflect a zero impact in the fiscal note for this agency.

Oversight only reflects the responses that we have received from state agencies and political subdivisions; however, other school districts were requested to respond to this proposed legislation but did not. Upon the receipt of additional responses, Oversight will review to determine if an updated fiscal note should be prepared and seek the necessary approval to publish a new fiscal note. A general listing of political subdivisions included in our database is available upon request.

<u>FISCAL IMPACT – State Government</u>	FY 2027 (10 Mo.)	FY 2028	FY 2029
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

<u>FISCAL IMPACT – Local Government</u>	FY 2027 (10 Mo.)	FY 2028	FY 2029
LOCAL POLITICAL SUBDIVISIONS			
<u>Cost – School Districts (§170.015)</u> Legal fees and Court cost p.3	<u>\$0 or</u> <u>(Unknown)</u>	<u>\$0 or</u> <u>(Unknown)</u>	<u>\$0 or</u> <u>(Unknown)</u>
ESTIMATED NET EFFECT ON LOCAL POLITICAL SUBDIVISIONS	<u>\$0 or</u> <u>(Unknown)</u>	<u>\$0 or</u> <u>(Unknown)</u>	<u>\$0 or</u> <u>(Unknown)</u>

FISCAL IMPACT – Small Business

No direct fiscal impact on small businesses would be expected as a result of this proposal.

FISCAL DESCRIPTION

Beginning in the 2026-27 school year and continuing in subsequent school years, any instruction on human sexuality provided by a school district or charter school shall include a human growth and development discussion. Such discussion shall include a video illustrating the development of vital organs in early fetal development, as well as a video illustrating the process of fertilization and every stage of human development inside the uterus throughout pregnancy until birth.

Additionally, each school district and charter school shall require instruction in human growth and development beginning no later than third grade. Provisions of state law requiring the formation of a work group to develop academic standards shall not apply to this instruction. The instruction shall include certain scientific facts and information listed in the act, including videos illustrating the development of vital organs in early fetal development and every stage of human development inside the uterus throughout pregnancy until birth. The instruction shall teach that at conception, a new human being is formed, and abortion ends the life of an unborn child. The medicinal emphasis on the heartbeat during gestation shall also be covered, along with the ability to hear an unborn child's heartbeat using a fetal heart rate device. Placental development, brain waves, reflex responses, and sensory receptors are also required instructional topics. The instruction shall teach that the predominant abortion method in Missouri is dilation and

evacuation, which includes the dismemberment, disarticulation, and exsanguination of an unborn child, causing the unborn child's death.

The Attorney General may bring a civil action for damages, injunctive relief, or both, against any person or entity who violates any provision of this act.

This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

Department of Elementary and Secondary Education

Attorney General's Office

Missouri Office of Prosecution Services

Office of the State Courts Administrator

Julie Morff
Director



Jessica Harris
Assistant Director
February 2, 2026