

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 5692S.01I
Bill No.: SB 1238
Subject: Elementary and Secondary Education; Higher Education; Department of
Elementary and Secondary Education; Department of Higher Education and
Workforce Development; Religion; Teachers
Type: Original
Date: February 9, 2026

Bill Summary: This proposal creates provisions relating to instruction on the positive impacts of religion on American History.

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 <u>Other</u> 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 <u>All</u> 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 notes school districts may need to develop and implement new curriculum to meet the requirements of the proposal.

FISCAL ANALYSIS

ASSUMPTION

§160.2510 – American History Curriculum

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.

Officials from the **Department of Elementary and Secondary Education, Department of Higher Education and Workforce Development** and the **University of Missouri** each 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 these agencies.

Officials from the **University of Central Missouri** and **Northwest Missouri State University** each 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 notes school districts will be responsible for implementing the provisions of the proposal which include multiple required points to be addressed in the history curriculum. Oversight notes school districts are responsible for creating or adopting their own curriculum which must fall within DESE's standards. Therefore, Oversight will assume school districts will need staff time to develop a new curriculum or will need to hire consultants/experts if no staff are capable of creating a new curriculum to meet the requirements of the proposal. Furthermore, Oversight will assume once the curriculum is created there will be a cost for professional development to implement the new curriculum across the district. Therefore, Oversight will reflect a zero (district curriculum meets requirements) or unknown cost to implement or develop the new curriculum.

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 (§160.2510)</u> Create and implement new curriculum p.3	\$0 or <u>(Unknown)</u>	\$0 or <u>(Unknown)</u>	\$0 or <u>(Unknown)</u>
NET EFFECT ON LOCAL POLITICAL SUBDIVISIONS	<u>\$0 or (Unknown)</u>	<u>\$0 or (Unknown)</u>	<u>\$0 or (Unknown)</u>

FISCAL IMPACT – Small Business

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

FISCAL DESCRIPTION

This act requires teachers of American history at public schools and charter schools to provide instruction on the positive impacts of religion on American history. The act lists certain historical accounts that shall be included in such instruction, including the organization of the pilgrims as a church; the religious background of the signers of the Declaration of Independence; George Washington's direction regarding chaplains in the army; Benjamin Franklin's appeal for prayer at the constitutional convention; the influence of religion on the United States Constitution; the religious origins of the concept of the separation of church and state; the role of the Ten Commandments in shaping American law; the history of the national motto "In God We Trust"; and other historical accounts specified in the act.

Instructors at public institutions of higher education may also provide such instruction, which may include the same historical accounts.

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

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SOURCES OF INFORMATION

Department of Elementary and Secondary Education
Department of Higher Education and Workforce Development
University of Missouri
University of Central Missouri
Northwest Missouri State University

Julie Morff
Director

A handwritten signature in black ink, appearing to read "Jessica Harris".

Jessica Harris
Assistant Director
February 9, 2026