

### Fiscal Estimate - 2021 Session

Original     
  Updated     
  Corrected     
  Supplemental

<b>LRB Number</b> <b>21-6089/1</b>	<b>Introduction Number</b> <b>AB-0995</b>	
<b>Description</b> a parental opt-out from face covering requirements in school buildings and on school grounds and requiring school boards to offer pupils a full-time, in-person option		
<b>Fiscal Effect</b>  <b>State:</b> <input type="checkbox"/> No State Fiscal Effect <input type="checkbox"/> Indeterminate <input type="checkbox"/> Increase Existing Appropriations <input type="checkbox"/> Increase Existing Revenues <input type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget <input type="checkbox"/> Decrease Existing Appropriations <input type="checkbox"/> Decrease Existing Revenues <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Create New Appropriations <input type="checkbox"/> Decrease Costs		
<b>Local:</b> <input type="checkbox"/> No Local Government Costs <input checked="" type="checkbox"/> Indeterminate 1. <input checked="" type="checkbox"/> Increase Costs                  3. <input type="checkbox"/> Increase Revenue                  5. Types of Local Government Units Affected <input type="checkbox"/> Permissive <input checked="" type="checkbox"/> Mandatory <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory <input type="checkbox"/> Towns <input type="checkbox"/> Village <input type="checkbox"/> Cities 2. <input type="checkbox"/> Decrease Costs                  4. <input type="checkbox"/> Decrease Revenue <input type="checkbox"/> Counties <input type="checkbox"/> Others <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory <input checked="" type="checkbox"/> School Districts <input type="checkbox"/> WTCS Districts		
<b>Fund Sources Affected</b> <b>Affected Ch. 20 Appropriations</b> <input type="checkbox"/> GPR <input type="checkbox"/> FED <input type="checkbox"/> PRO <input type="checkbox"/> PRS <input type="checkbox"/> SEG <input type="checkbox"/> SEGS		
<b>Agency/Prepared By</b> DPI/ Grant Huber (608) 267-2003	<b>Authorized Signature</b> Erin Fath (608) 266-2804	<b>Date</b> 2/20/2022

## Fiscal Estimate Narratives

DPI 2/20/2022

LRB Number	21-6089/1	Introduction Number	AB-0995	Estimate Type	Original
<b>Description</b> a parental opt-out from face covering requirements in school buildings and on school grounds and requiring school boards to offer pupils a full-time, in-person option					

### Assumptions Used in Arriving at Fiscal Estimate

Under this bill, no school board or school district employee may require a pupil to wear a face covering while in school buildings or on school grounds if the pupil's parent notifies the school board or employee that the parent elects to opt out of the requirement on behalf of the pupil. The bill also requires a school board to offer a full-time, in-person option to all pupils enrolled in the school district.

State: None

Local: Costs are indeterminate. Due to the unpredictability of public health events and the varying levels of local community mitigation efforts, it is unknown how many school districts would seek to adopt masking requirements in the future. Prohibiting mandatory masking could potentially result in higher COVID cases leading to more students and/or teachers missing school due to illness. This could result in increased costs to districts to hire additional substitute teachers. Districts would likely incur additional costs to offer a full-time in-person option while maintaining a virtual option if circumstances dictate a closure of buildings to in-person instruction (whether COVID, weather, other emergencies). Under those circumstances, the cost to a district of maintaining both a virtual and an in-person presence would vary by district.

### Long-Range Fiscal Implications