



GOVERNOR'S OFFICE OF  
BUDGET AND PROGRAM PLANNING

## Fiscal Note 2027 Biennium

Bill#/Title: **SB0474.01: Require acceptance of religious and personal medical exemptions to required immunizations**

Primary Sponsor: Daniel Emrich Status: As Introduced

☐ Included in the Executive Budget ☒ Needs to be included in HB 2 ☐ Significant Local Gov Impact  
☐ Significant Long-Term Impacts ☐ Technical Concerns ☐ Dedicated Revenue Form Attached

### FISCAL SUMMARY

	<u>FY 2026</u> <u>Difference</u>	<u>FY 2027</u> <u>Difference</u>	<u>FY 2028</u> <u>Difference</u>	<u>FY 2029</u> <u>Difference</u>
<b>Expenditures</b>				
Federal Special Revenue (03)	(\$40,933,665)	(\$40,934,541)	(\$40,934,541)	(\$40,934,541)
<b>Revenues</b>				
Federal Special Revenue (03)	(\$40,933,665)	(\$40,934,541)	(\$40,934,541)	(\$40,934,541)
<b>Net Impact</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>General Fund Balance</b>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

### Description of fiscal impact

SB 474 eliminates the overall Child Care Development Funds (CCDF) funding to the department due to noncompliance with federal regulation, specifically 45 CFR 98.41. Penalties for noncompliance result in the Department of Public Health and Human Services (DPHHS) being disqualified from receiving future CCDF funds pursuant to 45 CFR 98.92 (b) (1). The fiscal impact is the loss of \$41 million federal funds per year of CCDF funding.

### FISCAL ANALYSIS

#### Assumptions

#### Department of Public Health and Human Services

#### *Early Childhood and Family Support Division:*

- 45 CFR 98.41 (a)(1)(i)(A) directs states that receive Child Care and Development Fund (CCDF) funding to have health and safety requirements regarding immunizations. At a minimum, the department "shall assure that children receiving services under the CCDF are age-appropriately immunized. Those health and safety provisions shall incorporate (by reference or otherwise) the latest recommendation for childhood immunizations of the respective state, territorial, or tribal public health agency."
- CCDF regulations allow the DPHHS to recognize religious and medical exemptions. An "informed consent" exemption is not a recognized exemption pursuant to 45 CFR 98.41(a)(1)(i)(B).
- Implementation of SB 474 would require the department to promulgate rules requiring licensed and registered childcare facilities to accept informed consent exemptions to required vaccinations. Since an informed consent exemption is not permitted in CCDF regulation, SB 474 results in the loss of CCDF funding in the amount of \$40,934,541 annually, as well as 25.00 FTE supported by the grant.

#### *Public Health and Safety Division:*

**Fiscal Note Request - As Introduced***(continued)*

4. As part of implementing SB 474 the department would notify all schools regarding the requirements of the bill. This would involve distributing notifications via mail to approximately 1,026 schools. It is estimated that the one-time cost for postage and materials is \$876.20 in federal funds in FY 2026. This cost is derived from 1,026 stamps at \$0.73 each and corresponding envelopes at \$0.124 each.

**Fiscal Analysis Table**

	<b>FY 2026 Difference</b>	<b>FY 2027 Difference</b>	<b>FY 2028 Difference</b>	<b>FY 2029 Difference</b>
<b><u>Fiscal Impact</u></b>				
FTE	-25.00	-25.00	-25.00	-25.00
<b>TOTAL Fiscal Impact</b>	<b>-25.00</b>	<b>-25.00</b>	<b>-25.00</b>	<b>-25.00</b>
<b><u>Expenditures</u></b>				
Personal Services	(\$2,513,381)	(\$2,513,381)	(\$2,513,381)	(\$2,513,381)
Operating Expenses	(\$4,497,830)	(\$4,498,706)	(\$4,498,706)	(\$4,498,706)
Benefits	(\$33,922,454)	(\$33,922,454)	(\$33,922,454)	(\$33,922,454)
<b>TOTAL Expenditures</b>	<b>(\$40,933,665)</b>	<b>(\$40,934,541)</b>	<b>(\$40,934,541)</b>	<b>(\$40,934,541)</b>
<b><u>Funding of Expenditures</u></b>				
Federal Special Revenue (03)	(\$40,933,665)	(\$40,934,541)	(\$40,934,541)	(\$40,934,541)
<b>TOTAL Funding of Expenditures</b>	<b>(\$40,933,665)</b>	<b>(\$40,934,541)</b>	<b>(\$40,934,541)</b>	<b>(\$40,934,541)</b>
<b><u>Revenues</u></b>				
Federal Special Revenue (03)	(\$40,933,665)	(\$40,934,541)	(\$40,934,541)	(\$40,934,541)
<b>TOTAL Revenues</b>	<b>(\$40,933,665)</b>	<b>(\$40,934,541)</b>	<b>(\$40,934,541)</b>	<b>(\$40,934,541)</b>
<b><u>Net Impact to Fund Balance (Revenue minus Funding of Expenditures)</u></b>				
Federal Special Revenue (03)	\$0	\$0	\$0	\$0

**NO SPONSOR SIGNATURE**\_\_\_\_\_  
Sponsor's Initials\_\_\_\_\_  
Date\_\_\_\_\_  
Budget Director's Initials

3/26/2025

\_\_\_\_\_  
Date

**SB 474**

## **SPONSOR'S REBUTTAL TO FISCAL NOTE**

SPONSOR: Senator Daniel Emrich DATE: 3/26/2025

Short Title: **Require acceptance of religious and personal medical exemptions to required immunizations**

Fiscal Note Version & Date:

### *Generally, why do you disagree with the fiscal note?*

SB 474 will have no fiscal impact. It is in full compliance with the conditions of receiving Child Care and Development Funds pursuant to 45 CFR 98.41. The informed consent exemption provided for in the bill is based on the medical doctrine of informed consent, a simple definition for which is listed in the Oxford dictionary: permission granted in the knowledge of the possible consequences, typically that which is given by a patient to a doctor for treatment with full knowledge of the possible risks and benefits.

This is consistent with a medical purpose and therefore meets the definition provided. All medical exemptions are provided currently are based on a medical purpose so both are consistent with 45 CFR 98.41.

Informed consent was originally developed after World War 2 when the National Socialist German Workers' Party (Nazi Party) subjected millions of Jews and others to medical experiments without informed consent.

The exemption is consistent with federal law and rules. It will not have a fiscal impact.

### *Specifically, what in the fiscal note do you feel is flawed?*

*(Describe specific assumptions, calculations, technical issues, etc.)*

The fiscal note incorrectly asserts that informed consent would not be considered a religious or medical exemption under 45 CFR 98.41.

This assumption leads to the incorrect conclusion that the bill results in a loss of Child Care and Development Funding.

### *What is your estimate of the fiscal impact?*

This bill will have no fiscal impact.

SPONSOR SIGNATURE:

