



GOVERNOR'S OFFICE OF  
BUDGET AND PROGRAM PLANNING

## Fiscal Note 2027 Biennium

Bill#/Title: SB0181.02 (001): Generally revise Indian education for all laws

Primary Sponsor: Jonathan Windy Boy Status: As Amended in House Committee

☐ 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 Difference</u>	<u>FY 2027 Difference</u>	<u>FY 2028 Difference</u>	<u>FY 2029 Difference</u>
<b>Expenditures</b>				
General Fund (01)	\$0	\$0	\$0	\$0
<b>Revenues</b>				
General Fund (01)	\$0	\$0	\$0	\$0
<b>Net Impact</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>General Fund Balance</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

### Description of fiscal impact

SB 181, as amended, revises Indian Education for All laws to emphasize tribal consultation, the role of Indian language and cultural specialists, and places additional requirements on the Board of Public Education and the Office of Public Instruction to improve Indian education for all and strengthen accountability. SB 181 has no fiscal impact.

### FISCAL ANALYSIS

#### Assumptions

1. SB 181, as amended, revises Indian education for all laws to emphasize tribal consultation and the role of Indian language and cultural specialists.
2. The bill also places additional requirements on the Board of Public Education and the Office of Public Instruction (OPI) to improve Indian Education for All and strengthen accountability, clarifying the duties of the OPI for financial accountability of Indian Education for All funds provided by the state to school districts, establishing reporting requirements, and revising a definition.
3. Section 5 of SB 181, changes law so that if a school district fails to file the annual financial report, the OPI shall reduce the school district's base and maximum budget limits and BASE aid funding by the full amount of the Indian education for all payment. Additionally, base and maximum budget limits and BASE aid funding are to be reduced for a school district that fails to show that all funds received, were spent for approved purposes.
4. Further, 20-9-329, MCA, requires the OPI to publish an annual report on the agency website listing school districts that fail to report or satisfactorily report. The OPI is also required to list the school districts that fail to report or satisfactorily report, to be noted in the school accreditation status reports established by the Board of Public Education.

5. The bill requires OPI to provide an online portal to respond to and address feedback for improvement of the quality of American Indian studies. Creation of the portal and resources to respond to feedback could be covered within existing resources at OPI.
6. As amended, Section 3 strikes reference to the Board of Public Education and replaces the reference with the following, *educational agencies and their personnel are encouraged to participate in ongoing education in American Indian studies.*

NO SPONSOR SIGNATURE

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Sponsor's Initials

\_\_\_\_\_  
Date

4/3



\_\_\_\_\_  
Budget Director's Initials

4/3/2025

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Date