

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

SB 2107 - HB 2457

March 2, 2024

SUMMARY OF BILL: Requires each principal of a public school or public charter school to remove all material that contains sexually explicit content from a school's library collection and to review any claim by a stakeholder of the presence of sexually explicit material. Creates a process for evaluating the presence of sexually explicit material in a school's library collection. Establishes an appeal process with the State Textbook and Instructional Materials Quality Commission (Commission).

Requires the Commission to compile an annual report on the appeals the Commission received and to submit the report by July 1 of each year to the Speaker of the Senate, the Speaker of the House of Representatives, the Chair of the Education Committee of the Senate, and the Chairs of the Education Administration and Education Instruction Committees of the House of Representatives.

FISCAL IMPACT:

NOT SIGNIFICANT

Assumptions:

- The *Age-Appropriate Materials Act of 2022* established a procedure for the development of a library collection at each school that is appropriate for the age and maturity levels of the students who may access the materials.
- The proposed legislation requires the Commissioner of the Department of Education (DOE) to withhold state Tennessee Investment in Student Achievement (TISA) funds from the local education agency (LEA) or public charter school, in the current or upcoming school year, if the principal fails to:
 - Timely review the material for sexually explicit content;
 - Notify the stakeholder and the director of schools for the LEA or the director of the public charter school, in writing, of whether the principal confirmed the presence of sexually explicit content in the material; or
 - Remove sexually explicit material from the school's library collection.
- The proposed legislation requires a portion of the annual state funds generated by the school to be withheld as follows for violations committed in one school year:
 - A warning for a first or second violation;
 - Two percent of TISA funds for a third violation;
 - Four percent of TISA funds for a fourth violation;

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- Six percent of TISA funds for a fifth violation;
 - Eight percent of TISA funds for a sixth violation; and
 - Ten percent of TISA funds for a seventh violation.
- The percentage of any funds withheld must be calculated by the DOE based on the amount of state funds generated by the school in the TISA for the previous school year. If a public charter school did not generate state funds in the previous school year, then the percentage of any funds withheld must be based on the average amount of state funds generated by the schools in the LEA in which the public charter school is located.
- It is assumed that the principal of a public school or public charter school will comply with the removal procedures to avoid having TISA funds withheld and will be able to do so within existing resources such that any increase in local expenditures is estimated to be not significant.
- The Commission will absorb any increase in appeals and the reporting requirements utilizing existing staff and resources; any increase in state expenditures is estimated to be not significant.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink that reads "Krista Lee Carsner". The signature is written in a cursive, flowing style.

Krista Lee Carsner, Executive Director

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