

**Department of Planning and Budget
2026 General Assembly Session
State Fiscal Impact Statement**

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ORIGINAL

Bill Number: HB721 **Patron:** Zehr
Bill Title: Parents of public school children; fundamental right to opt children out of certain educational content.

Bill Summary: Provides that parents of public school children have the fundamental right to opt their children out, without penalty, of any instruction, reading, discussion, presentation, including any audio-visual presentation, school assembly, or activity that includes any gender identity, sexual orientation, transgenderism, or drag show theme or content, and the school shall make reasonable accommodations during such opt-out period.

Budget Amendment Necessary: No **Items Impacted:** None
Explanation: There is no anticipated state fiscal impact as a result of the provisions of this bill. Any impact to local school divisions is indeterminate.

Fiscal Summary: See below.

General Fund Expenditure Impact:

<u>Agency</u>	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	<u>FY2031</u>
None	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0

Fiscal Analysis: The provisions of this bill relate to parents of public school children and place requirements on local school divisions. Therefore, there is no anticipated state fiscal impact. Any impact to local school divisions is indeterminate.

Other: None.