

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

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ORIGINAL

Bill Number: HB362 **Patron:** Dougherty
Bill Title: Public elementary and secondary student textbooks; print as primary curriculum basis.

Bill Summary: Requires, unless otherwise indicated in a student's individualized education program, print textbooks and other high-quality instructional materials to serve as the primary curriculum basis for a grade-level subject or course but permits digital textbooks and other high-quality instructional materials to serve as the secondary curriculum basis for a grade-level subject or course.

Budget Amendment Necessary: Indeterminate, language **Items Impacted:** 125

Explanation: There is no anticipated state fiscal impact in the current fiscal year or the 2026-2028 biennium. If the provisions of this bill cause local school divisions to increase spending on textbooks, there may be additional state cost in future biennia. Any actual future impact and any impact to local school divisions is indeterminate.

Budget language in Item 125.C.5.f authorizes divisions to use state textbooks funding to purchase electronic textbooks or other electronic media resources, and language in Item 125.C.14 requires divisions to use educational technology grants to purchase laptops and select a core set of electronic textbooks to be included on all devices. An amendment may be necessary to align budget language with the requirements of this bill.

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>
197 (Direct Aid)	\$0	\$0	\$0	\$0	\$0	indeterminate
TOTAL	\$0	\$0	\$0	\$0	\$0	indeterminate

Fiscal Analysis: There is no anticipated state fiscal impact for the Department of Education (DOE) to update the textbook and instructional material review process to align with the provisions of this bill that print resources shall serve as the primary curriculum basis.

DOE does not currently track whether divisions use print or digital resources or a combination. If many divisions are using digital, then there could be an increase in local spending to change to print textbooks and resources. Any impact to local school divisions to purchase print textbooks or print resources is indeterminate.

State funding is provided to local school divisions for textbooks through Direct Aid to Public Education Standards of Quality funding based on actual prevailing spending on textbooks. If this bill were to cause prevailing spending on textbooks by local school divisions to increase, this would be captured in future

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rebenchmarkings and increase state funding. That impact would not be captured until the 2030-2032 biennium, since FY 2028 actual local expenditures will be used in the base year data for that biennium. Any actual impact is indeterminate and would depend on the Direct Aid to Public Education budget as rebenchmarking for future biennia.

Other: None.