

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

PUBLISHED: 3/19/2026 10:44 AM

ORIGINAL

Bill Number: HB1414 S2

Patron: McQuinn

Bill Title: Children; certain injuries to be reported by physicians, etc.; penalties for failure to report.

Bill Summary: As substituted a second time by the Senate, specifies that a “reason to suspect that a child is an abused or neglected child” as it relates to mandatory reporting responsibilities includes any suspected violation of certain indecent liberty and sex offense statutes involving a child. The bill creates a Class 1 misdemeanor for any person required to file a report, pursuant to relevant law, who fails to do so as soon as possible, but not longer than 24 hours after having reason to suspect a reportable offense of child abuse or neglect where such reportable offense is alleged to have occurred at a private or state-operated hospital, institution, or facility to which children have been committed or where children have been placed for care and treatment. The bill also provides that a second or subsequent violation is a Class 6 felony.

Under current law, any persons failing to file a report as soon as possible, but not longer than 24 hours after having reason to suspect a reportable offense of child abuse and neglect are (i) subject to a fine of not more than \$500 for the first failure and not less than \$1,000 for any subsequent failure or (ii) guilty of a Class 1 misdemeanor if the reportable offense is completed or attempted rape, sodomy, aggravated sexual battery, or object sexual penetration. The bill maintains these penalties for persons failing to report offenses that occur outside of a private or state-operated hospital, institution, or facility as defined in the bill.

As substituted, the bill also adds athletic coaches, directors, or other persons 18 years of age or older who are employed by or volunteering with the athletic program of a public or private elementary or secondary school, including interscholastic teams and clubs, to the list of persons required to report suspicions of child abuse or neglect in their professional or official capacity. Under current law, such mandatory reporting requirements only apply to coaches, directors, or other adults who are employed by or volunteering with a public or private sports organization or team.

Budget Amendment Necessary: Yes

Items Impacted: Item 330, Item 390

Explanation: The Department of Corrections (DOC) will require additional general fund appropriation to account for the minimum “Woodrum” impact funding pursuant to § 30-19.1:4, Code of Virginia, attributable to Item 390 (Administrative and Support Services). The Department of Social Services (DSS) anticipates that they will require additional general fund resources to address the provisions of this legislation, attributable to Item 330 (Financial Assistance for Local Social Services Staff).

Fiscal Summary: This bill creates a Class 1 misdemeanor; accordingly, any fiscal impacts related to an increase in jail population are indeterminate and any revenue impacts to the Literary Fund associated with the collection of fines are also indeterminate. This legislation is expected to require minimum “Woodrum” impact

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

funding per § 30-19.1:4, Code of Virginia, to account for a possible increase in the need for state prison beds due to the creation of a Class 6 felony.

As substituted, this legislation is also expected to require new general fund resources on the part of the Department of Social Services (DSS) for which they are not currently appropriated, primarily to address increased workloads at local departments of social services (LDSS). A 15.5 percent local match will also be required beginning in FY 2027. See table and fiscal analysis 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>
DOC (799)	-	\$50,000	-	-	-	-
DSS (765)	-	\$258,516	\$323,165	\$323,165	\$323,165	\$323,165
TOTAL	-	\$308,516	\$323,165	\$323,165	\$323,165	\$323,165

Fiscal Analysis: As substituted a second time by the Senate, this bill proposes multiple changes to § 63.2-1509 of the Code of Virginia, which outlines mandatory reporting responsibilities and procedures for certain persons in their professional or official capacities. Specific fiscal impacts resulting from such changes are broken out and discussed in detail below.

Expansion of Mandatory Reporters and Reportable Offenses

As substituted, the bill adds athletic coaches, directors, or other adults employed by or volunteering with the athletic program of a public or private elementary or secondary school (including any interscholastic teams and clubs) to the enumerated list of mandatory reporters and specifies that a “reason to suspect that a child is an abused or neglected child” as it relates to mandatory reporting responsibilities includes any suspected violation of certain indecent liberty and sex offense statutes involving a child.

According to the Department of Social Services (DSS), for a local department of social services (LDSS) to accept a report of alleged child abuse or neglect as valid, it must meet four criteria outlined in § 63.2-1508 of the Code of Virginia. Such criteria outline that in order to be considered a valid report of child abuse or neglect, the alleged abuser must be the alleged victim child’s parent or other caretaker, or an intimate partner of such parent or caretaker pursuant to § 63.2-100 of the Code of Virginia. DSS reports that this legislation would broaden current obligations for mandated reporters by requiring them to report suspected violations of certain indecent liberty and sex offense statutes pursuant to the bill, even if the suspected perpetrator is not a parent, caretaker, or intimate partner of such parent or caretaker. This would likely result in additional reports or complaints of child abuse or neglect being submitted to LDSS that may not be able to be accepted as valid pursuant to § 63.2-1508. Invalid reports still require time and attention from LDSS staff during the initial intake process (approximately three hours per report).

Between January and June 2025, LDSS screened out 1,275 reports that involved non-caretaker sexual abuse, representing approximately 4 percent of all screened-out reports during that period. Based on this trend and the proposed expansion of mandatory reporting responsibilities to include suspicions of certain indecent

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

liberty or sex offense made against children, this legislation could reasonably result in a comparable increase—approximately 4 percent—in invalid reports involving non-caretaker offenses. In FY 2025, DSS identified 45,646 reports of child abuse and neglect that were deemed invalid. As stated above, this legislation is expected to increase the number of invalid reports by approximately four percent of this total, or 1,826 reports. Given that each invalid report requires three hours of staff time on average, this would theoretically result in a workload increase of 5,478 hours across all LDSS.

DSS maintains that current LDSS staff are at capacity and cannot absorb the workload created by this legislation. Based on the standard LDSS workload capacity rate of one full-time staff member for every 1,500 hours of work, DSS estimates that 3.65 additional Family Services Specialist positions would be needed. This would result in an estimated general fund cost of \$258,516 in FY 2027 and \$323,165 in FY 2028 and thereafter. This estimate includes salaries, fringe benefits, and nonpersonal services costs (supplies and materials); the FY 2027 cost estimate is adjusted for three quarters of the fiscal year to account for hiring delays. Based on the current state and local cost share of LDSS child protective services expenses, it is assumed that this legislation will require a local fund match estimated at 15.5 percent of the total position costs beginning in FY 2027.

Expansion of Felony and Misdemeanor Charges

As substituted, the bill continues to provide that any person who is required to file a report pursuant to relevant law who fails to do so as soon as possible, but not longer than 24 hours after having reason to suspect a reportable offense of child abuse or neglect that is alleged to have occurred at a private or state-operated hospital, institution, or facility where children have been committed or placed for care is guilty of a Class 1 misdemeanor. The bill provides that a second or subsequent violation of such reporting requirement is a Class 6 felony.

Anyone convicted of a Class 1 misdemeanor is subject to a sentence of up to 12 months in jail and a fine of not more than \$2,500, either or both. For someone convicted of a Class 6 felony, a judge has the option of sentencing the offender to a term of imprisonment of not less than one year nor more than five years, or in the discretion of the jury or the court trying the case without a jury, confinement in jail for not more than 12 months and a fine of not more than \$2,500, either or both. Therefore, this proposal could result in an increase in the number of persons sentenced to jail or prison.

There is not enough information available to reliably estimate the increase in jail population as a result of this proposal. However, any increase in jail population will increase costs to the state. The Commonwealth currently pays the localities \$5.00 a day for each misdemeanant or otherwise local-responsible prisoner held in a jail and \$15.00 a day for each state-responsible prisoner. It also funds a considerable portion of the jails' operating costs, e.g., correctional officers. The state's share of these costs on a per prisoner, per day basis varies from locality to locality. However, according to the Compensation Board's most recent Jail Cost Report (November 2025), the estimated total state support for local jails averaged \$58.25 per inmate, per day in FY 2024.

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

Due to the lack of data, the Virginia Criminal Sentencing Commission has concluded, pursuant to §30-19.1:4 of the Code of Virginia, that the impact of the proposed legislation on state-responsible (prison) bed space cannot be determined. In such cases, Chapter 725, 2025 Acts of Assembly, requires that a minimum impact of \$50,000 be assigned to the bill.

Proceeds of all fines and penalties collected for offenses committed against the Commonwealth are paid into the state treasury to the credit of the Literary Fund. Any revenue impacts to the Literary Fund resulting from fines collected pursuant to this legislation are indeterminate.

Other: The House of Delegates included funding in their amendments to the introduced budget (Item 390 #1h) to account for the minimum “Woodrum” impact of this legislation pursuant to § 30-19.1:4 of the Code of Virginia. Such amendment does not account for any fiscal impacts from the substitute legislation related to LDSS.