



**SOUTH CAROLINA REVENUE AND FISCAL AFFAIRS OFFICE**  
**STATEMENT OF ESTIMATED FISCAL IMPACT**  
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*This fiscal impact statement is produced in compliance with the South Carolina Code of Laws and House and Senate rules. The focus of the analysis is on governmental expenditure and revenue impacts and may not provide a comprehensive summary of the legislation.*

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**Bill Number:** H. 4325 Introduced on May 4, 2021  
**Author:** Long  
**Subject:** Critical Race Theory Instruction Prohibition  
**Requestor:** House Education and Public Works  
**RFA Analyst(s):** Wren and Tipton  
**Impact Date:** March 24, 2022 Updated for Additional Agency Response

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### **Fiscal Impact Summary**

This bill prohibits public school districts, public schools, and public institutions of higher learning from introducing a course of instruction or unit of study that directs or compels students to personally affirm, adopt, or adhere to the tenets of critical race theory.

This bill will have no expenditure impact on the State Department of Education (SCDE) since any expenses to notify the public school system of the requirements of the bill can be accomplished within existing appropriations.

The bill will have no expenditure impact on the State Board for Technical and Comprehensive Education or the institutions within the S.C. Technical College System as any removal of prohibited content would be replaced with other existing content.

The expenditure impact of this bill on the Commission on Higher Education (CHE) to implement any changes in policies or instruction is pending, contingent upon a response.

The bill will have no expenditure impact on the state agency schools since the agencies either currently adhere to the provisions of the bill or can manage any expenses for necessary textbook changes within existing appropriations.

The overall expenditure impact of this bill on the local school districts is undetermined and will vary by district. SCDE surveyed the seventy-seven regular districts and the two charter districts and received responses from twenty-five districts. Twenty-three districts indicate that the bill will have no expenditure impact since the districts can either adhere to the provisions of the bill within their existing budgets or currently do not teach the critical race theory. Two districts indicate that expenses could increase by a range of \$14,400 to \$25,000 for personnel costs to review all instructional materials for compliance, training costs to ensure teachers and administrators understand the current laws, and administrative costs to review and investigate any questions regarding instructional materials.

*This impact statement has been updated to include responses from SCDE, the School for the Deaf and Blind, the Governor's School for Agriculture at John de la Howe, the State Board for Technical and Comprehensive Education, and the local school districts.*

## Explanation of Fiscal Impact

**Updated for Additional Agency Response on March 24, 2022**

**Introduced on May 4, 2021**

### **State Expenditure**

This bill prohibits public school districts, public schools, and public institutions of higher learning from introducing a course of instruction or unit of study that directs or compels students to personally affirm, adopt, or adhere to the tenets of critical race theory.

**State Department of Education.** SCDE indicates that any expenses to notify the public school system of the requirements of the bill can be accomplished within existing appropriations. Therefore, this bill will have no expenditure impact on SCDE. *This section of the impact statement has been updated to include a response from the agency.*

**State Agency Schools.** The Governor's School for the Arts and Humanities, the Governor's School for Science and Mathematics, the Governor's School for Agriculture at John de la Howe, the School for the Deaf and Blind, and the Wil Lou Gray Opportunity School indicate that this bill will have no expenditure impact since the agencies either currently adhere to the provisions of the bill or can manage any expenses for necessary textbook changes within existing appropriations. *This section of the impact statement has been updated to include a response from the School for the Deaf and Blind and the Governor's School for Agriculture at John de la Howe.*

**Commission on Higher Education.** The expenditure impact of this bill on CHE is pending, contingent upon a response.

**State Board for Technical and Comprehensive Education.** The State Board for Technical and Comprehensive Education indicates that the bill will have no expenditure impact on the agency or technical colleges. Any removal of the prohibited content would not cause a significant disruption to academic programs. Course content would be substituted with other existing content. *This section of the impact statement has been updated to include a response from the agency.*

### **State Revenue**

N/A

### **Local Expenditure**

As noted above, this bill prohibits public school districts, public schools, and public institutions of higher learning from introducing a course of instruction or unit of study that directs or compels students to personally affirm, adopt, or adhere to the tenets of critical race theory.

SCDE surveyed the seventy-seven regular districts and the two charter districts and received responses from twenty-five districts. Twenty-three of the responding districts indicate that the bill will have no expenditure impact since the districts can either adhere to the provisions of the bill within their existing budgets or currently do not teach the critical race theory. The remaining

two responding districts indicate that expenses could increase by a range of \$14,400 to \$25,000 for personnel costs to review all instructional materials for compliance, training costs to ensure teachers and administrators understand the current laws, and administrative costs to review and investigate any questions regarding instructional materials. Therefore, the overall expenditure impact of this bill on local school districts is undetermined and will vary. *This section of the impact statement has been updated to include a response from the local school districts.*

**Local Revenue**

N/A

**Introduced on May 4, 2021**

**State Expenditure**

This bill prohibits public school districts, public schools, and public institutions of higher learning from introducing a course of instruction or unit of study that directs or compels students to personally affirm, adopt, or adhere to the tenets of critical race theory.

**State Department of Education.** The expenditure impact of this bill on SCDE is pending, contingent upon a response.

**State Agency Schools.** The Governor’s School for the Arts and Humanities, the Governor’s School for Science and Mathematics, and the Wil Lou Gray Opportunity School indicate that this bill will have no expenditure since the agencies currently adhere to the provisions of the bill. The expenditure impact on the Governor’s School for Agriculture at John de la Howe and the School for the Deaf and Blind is pending, contingent upon a response from the agencies.

**Commission on Higher Education.** The expenditure impact of this bill on CHE is pending, contingent upon a response.

**State Board for Technical and Comprehensive Education.** The expenditure impact of this bill on the State Board of Technical and Comprehensive Education is pending, contingent upon a response.

**State Revenue**

N/A

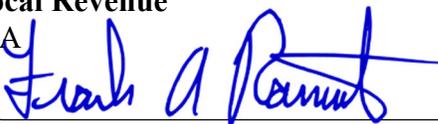
**Local Expenditure**

As noted above, this bill prohibits public school districts, public schools, and public institutions of higher learning from introducing a course of instruction or unit of study that directs or compels students to personally affirm, adopt, or adhere to the tenets of critical race theory.

The expenditure impact of this bill on the regular school districts and the charter districts is pending, contingent upon a response.

**Local Revenue**

N/A



Frank A. Rainwater, Executive Director