



February 4, 2026

The Honorable Renee Erickson, Chairperson
Senate Committee on Education
300 SW 10th Avenue, Room 144-S
Topeka, Kansas 66612

Dear Senator Erickson:

SUBJECT: Fiscal Note for SB 420 by Senator Holscher

In accordance with KSA 75-3715a, the following fiscal note concerning SB 420 is respectfully submitted to your committee.

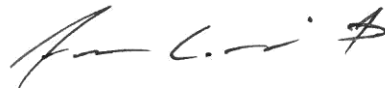
SB 420 would enact the Holocaust Education Act. The bill would require school districts to provide instruction on the Holocaust as part of the social studies curriculum for students in grades six through 12.

Estimated State Fiscal Effect			
	FY 2026	FY 2027	FY 2028
Expenditures			
State General Fund	--	\$20,200	--
Fee Fund(s)	--	--	--
Federal Fund	--	--	--
Total Expenditures	--	\$20,200	--
Revenues			
State General Fund	--	--	--
Fee Fund(s)	--	--	--
Federal Fund	--	--	--
Total Revenues	--	--	--
FTE Positions	--	--	--

The Department of Education states that the enactment of SB 420 would require the agency to convene an advisory group to review the current social studies standards and to make any recommended changes to comply with the bill for a one-time cost of \$20,200 in FY 2027. This estimate includes \$7,200 for 144 hours of facilitation time (\$50 per hour), including virtual and in-person meetings, as well as follow-up meetings; \$7,000 for travel and stipend costs, including subsistence expenditures, for 20 attendees; and guidance, printing and training costs of \$6,000. Any fiscal effect associated with SB 420 is not reflected in *The FY 2027 Governor's Budget Report*.

The Kansas Association of School Boards indicates that school districts would experience increased expenditures leading up to school year 2026-2027 for planning, staff development, and potential purchasing of materials to comply with the provisions of SB 420. However, a fiscal effect was not estimated by the Association.

Sincerely,

A handwritten signature in black ink, appearing to read "Adam C. Proffitt", followed by a stylized flourish.

Adam C. Proffitt
Director of the Budget

cc: Gabrielle Hull, Department of Education
Angie Stallbaumer, Kansas Association of School Boards