l N Min		FISCAL OFFICE					
Louisiana		Fiscal Note On: S	5B 224 SLS 1	.8RS 577			
Legilative		Bill Text Version: ENGROSSED					
FiscalaDffice		Opp. Chamb. Action:					
		Proposed Amd.:					
TISCIE NOUS		Sub. Bill For.:					
Date: March 28, 2018	8:59 AM	Author: BARROW					
Dept./Agy.: Education							
Subject: School Instruction a	and Displays	Analyst: Jodi Mauroner					

SCHOOLS

EG INCREASE LF EX See Note

Page 1 of 1

Require instruction and display of the national motto "In God We Trust" in public schools. (gov sig)

Present law requires a program of instruction on the flag of the U.S. to be provided by the 5th grade as part of the social studies curriculum, including etiquette, customs pertaining to display and use, and other patriotic customs as defined by the federal US Code. Proposed law expands this to include instruction on the national motto "In God We Trust" and requires each school board to display the motto in each building it uses and in each school under its jurisdiction.

Effective upon governor's signature.

EXPENDITURES	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	2021-22	2022-23	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	
Annual Total						
REVENUES	2018-19	2019-20	<u>2020-21</u>	<u>2021-22</u>	2022-23	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

There will be an indeterminable increase in expenditures of local school districts in order to meet the display requirements of the proposed legislation. These will vary by district and will depend upon the manner in which the displays are manufactured (i.e. signs, placards, banners) and the cost to produce such displays, as well as the number of buildings that require a display. There are approximately 69 school board offices and over 1300 schools under their jurisdiction which would be required to display the motto "In God We Trust". The LFO does not believe there would be material costs to incorporate instruction on the national motto into the existing social studies curriculum.

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure.

