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# OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research  
and Drafting

Legislative Budget  
Office

**S.B. 49**  
**135<sup>th</sup> General Assembly**  
**(with AM\_135\_0060)**

## **Fiscal Note & Local Impact Statement**

[Click here for S.B. 49's Bill Analysis](#)

**Version:** In Senate Education Committee

**Primary Sponsor:** Sen. Reynolds

**Local Impact Statement Procedure Required:** Yes

Daniel Hummel, Budget Analyst

### **Highlights**

- School districts and other public schools may incur minimal increases in administrative costs to develop or update religious accommodation policies that comply with the bill.

### **Detailed Analysis**

#### **Bill overview**

The bill directs school districts and other public schools to adopt a policy that reasonably accommodates the sincerely held religious beliefs and practices of individual students with regard to all examinations or other academic requirements and absences for reasons of faith or religious or spiritual belief system, including the granting of up to three religious expression days for which there would be no academic penalty imposed by the district or school. The policy must include a nonexhaustive list of major religious holidays or festivals for the next school years, be posted on the district or school's website, and require classroom teachers to include in each course syllabus a statement regarding the policy, including a description of the general procedure for requesting accommodations. The bill requires the Superintendent of Public Instruction to provide schools with a nonexhaustive list of major religious holidays or festivals for the next school years, at the beginning of each school year. A district or school may adopt this list in its entirety or choose which holidays to include on its list. These provisions are similar to those recently enacted in H.B. 353 of the 134<sup>th</sup> General Assembly for students attending higher education institutions.

#### **Fiscal effects**

According to LBO research, anecdotal evidence suggests that districts and schools may already have religious accommodation policies in place that grant excused absences for religious observances. LBO sampled the policies from districts representing different demographic and

geographic characteristics (“typologies”) across the state. These policies did not list a specific number of days for religious purposes, but they all cite a list of excused absences that include “observance of religious holidays.” For example, Pymatuning Valley Local School District in Ashtabula County lists a number of reasons for an excused absence including, “observance of religious holidays consistent with a student’s truly held religious belief.” School districts and other public schools that do not currently meet the bill’s requirements may incur a minimal administrative cost to develop or update their excused absence policies and post them online.