



**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. 3941 Introduced on February 23, 2021  
**Author:** Alexander  
**Subject:** School District Covid-19 Leave Policies  
**Requestor:** House Education and Public Works  
**RFA Analyst(s):** Wren  
**Impact Date:** March 5, 2021

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### **Fiscal Impact Summary**

This joint resolution recommends that each public school district develop an emergency sick leave plan using Elementary and Secondary School Emergency Relief (ESSER) funds within fifteen calendar days after the effective date of this joint resolution. The State Department of Education (SDE) must provide the necessary information needed for developing emergency sick leave plans to school districts. Within thirty days after the effective date of the joint resolution, SDE must provide a report to the General Assembly indicating which districts did and did not develop sick leave plans.

This joint resolution is not expected to have an expenditure impact on the state agency schools. We anticipate that any expenses associated with developing the emergency sick leave plans can be managed within current appropriations.

This joint resolution will have no expenditure impact on SDE. The agency instructed districts to develop a leave policy using ESSER funds in January of 2021. Additionally, the reporting requirements are within the normal course of agency business and will have no expenditure impact on the agency.

This joint resolution will have no expenditure impact on the local school districts. SDE instructed districts to develop a leave policy using ESSER funds in January of 2021. Any administrative expenses associated with the development of the plans are expected to be managed within the existing budgets of the districts.

### **Explanation of Fiscal Impact**

#### **Introduced on February 23, 2021**

#### **State Expenditure**

This joint resolution recommends that each public school district develop an emergency sick leave plan using ESSER funds within fifteen calendar days after the effective date of this joint resolution and indicate if it intends to use ESSER funds to implement the plan. Each district program must indicate how the district would provide paid sick leave or expanded family and medical leave to eligible employees for qualifying reasons as related to COVID-19. The plan should require that leave must be identical to the leave previously mandated by the Families First

Coronavirus Response Act in terms of qualifying reasons for leave, leave duration amounts, and methods for calculating leave pay. Additionally, the plan should indicate that a teacher also must be considered to have a qualifying reason for leave if a health care provider determines that the teacher should not work in the school building due to an increased risk due to COVID-19.

SDE must provide the necessary information needed for developing emergency sick leave plans to school districts. The State Board of Education and local school districts may not take retaliatory action against an employee who takes emergency sick leave under a sick leave plan developed pursuant to the provisions of this joint resolution.

Districts must notify SDE of whether or not they have developed a sick leave plan and provide a copy of the plan within twenty-one days after the effective date of this joint resolution. Within thirty days after the effective date of the joint resolution, SDE must provide a report to the General Assembly indicating which districts did and did not develop sick leave plans. The report must also include copies of the sick leave plans. The joint resolution takes effect upon approval by the Governor and expires December 31, 2021.

**State Department of Education.** This joint resolution will have no expenditure impact on SDE. The agency indicates that it instructed districts to develop a leave policy using ESSER funds in January of 2021. SDE further indicates that the reporting requirements outlined in the joint resolution are within the normal course of agency business and will have no expenditure impact on the agency.

**State Agency Schools.** The Governor's School for the Arts and Humanities indicates that any expenses associated with additional administrative work to develop and coordinate the plan could be absorbed within current appropriations. Likewise, the School for the Deaf and Blind and the Wil Lou Gray Opportunity School indicate that the joint resolution would have no expenditure impact on their agencies. Further, based upon these responses, we anticipate that any expenses associated with the development of the emergency sick leave plans can be managed within current appropriations of the Governor's School for Science and Mathematics and the Governor's School for Agriculture at John de la Howe. Therefore, this joint resolution is not expected to have an expenditure impact on the state agency schools.

#### **State Revenue**

N/A

#### **Local Expenditure**

This joint resolution recommends that each public school district develop an emergency sick leave plan using ESSER funds within fifteen calendar days after the effective date of this joint resolution and indicate if it intends to use ESSER funds to implement the plan. Each district program must indicate how the district would provide paid sick leave or expanded family and medical leave to eligible employees for qualifying reasons as related to COVID-19. The plan should require that leave must be identical to the leave previously mandated by the Families First Coronavirus Response Act in terms of qualifying reasons for leave, leave duration amounts, and methods for calculating leave pay. Additionally, the plan should indicate that a teacher also must

be considered to have a qualifying reason for leave if a health care provider determines that the teacher should not work in the school building due to an increased risk due to COVID-19. Further, districts must notify SDE of whether or not they have developed a sick leave plan and provide a copy of the plan within twenty-one days after the effective date of this joint resolution.

SDE indicates that this joint resolution will have no expenditure impact on local school districts since the agency instructed districts to develop a leave policy using ESSER funds in January 2021. Any administrative expenses associated with the development of the plans are expected to be managed within the existing budgets of the districts.

**Local Revenue**

N/A



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Frank A. Rainwater, Executive Director