

**LEGISLATIVE SERVICES AGENCY  
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS  
FISCAL IMPACT STATEMENT**

**LS 6452**  
**BILL NUMBER: SB 88**

**NOTE PREPARED:** Feb 18, 2026  
**BILL AMENDED:** Feb 18, 2026

**SUBJECT:** Education Matters.

**FIRST AUTHOR:** Sen. Byrne  
**FIRST SPONSOR:** Rep. Carbaugh

**BILL STATUS:** CR Adopted - 2<sup>nd</sup> House

**FUNDS AFFECTED:**  **GENERAL**  
 **DEDICATED**  
 **FEDERAL**

**IMPACT:** State & Local

**Summary of Legislation:** (Amended) *Classroom Instruction*: This bill amends good citizenship instruction requirements.

*Classic Learning Test*: This bill includes the Classic Learning Test in certain references to nationally recognized college entrance examinations. It requires a state educational institution (SEI) to accept the Classic Learning Test examination to the same extent the SEI accepts the ACT or SAT examination with respect to admission criteria.

**Effective Date:** July 1, 2026.

**Explanation of State Expenditures:** (Revised) *Classic Learning Test*: The bill requires the State Board of Education to include the Classic Learning Test in its college and career readiness education standards. This should be implemented with existing staffing and resources levels.

**Explanation of State Revenues:**

**Explanation of Local Expenditures:** *Classroom Instruction*: The bill's changes to existing curriculum should not increase school expenditures, but may cause schools to adjust the amount of time spent on other areas of instruction. A short-term workload increase is also likely as schools adjust curricula in order to meet the requirements of the bill. The bill's requirements should be implemented with no additional appropriations.

**Explanation of Local Revenues:**

**State Agencies Affected:** State Board of Education; state educational institutions.

**Local Agencies Affected:** Public schools.

**Information Sources:**

**Fiscal Analyst:** Austin Spears, 317-234-9454.