

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**HB 2354 - SB 2329**

March 8, 2024

**SUMMARY OF BILL:** Removes the ability of a governmental entity or school to require a person to wear a face mask covering during a declared state of emergency for COVID-19 declared by the Governor.

**FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumptions:

- Pursuant to Tenn. Code Ann. § 14-2-103(a), governmental entities and employers that are governmental entities are prohibited from requiring a person or employee to wear a face covering to enter a governmental facility or as a condition of employment, unless severe conditions exist and the requirement is in effect for no more than 14 days.
- Pursuant to Tenn. Code Ann. § 14-2-104, a school or a governing body of a school is prohibited from requiring a person to wear a face covering while on school property, except under certain circumstances when severe conditions exist and the policy is in effect for no more than 14 days.
- The proposed legislation would prohibit a governmental entity, school, or local education agency from requiring a person to wear a face covering while on governmental or school property under any circumstances.
- Based on information provided by the Department of Education, the proposed legislation will not have a significant impact on the policies or procedures of the department.
- Prohibiting governmental entities and schools from implementing mask mandates during severe conditions is not expected to jeopardize federal funding or have any impact on state or local expenditures.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink that reads "Krista Lee Carsner".

Krista Lee Carsner, Executive Director

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