

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**HB 2723 - SB 2672**

March 3, 2022

**SUMMARY OF BILL:** Entitles officers and employees of state agencies, boards, and departments to five days of paid leave in the event that a minor child contracts COVID-19, or if the child's school or daycare facility is forced to close due to COVID-19, and the parent officer or employee must stay home with the child to provide for the child's care.

Specifies that any paid days received as a result of this legislation do not count against any employee's accumulated sick or annual leave.

**FISCAL IMPACT:**

**Other Fiscal Impact – Due to multiple unknown factors, the timing and extent of any increase in state expenditures cannot be quantified with reasonable certainty.**

Assumptions:

- Employees that would have been absent from work and would have been without pay due to zero annual and sick leave balances in the absence of this legislation will instead receive pay for when staying home with a child who has contracted.
- Currently, a majority of state employees are able to work from home, regardless of this legislation.
- It is assumed that the number of employees who do not work from home and will need to stay home with a child who has contracted COVID-19 will be minimal, and that such employees, in the absence of this legislation, would use a form of accumulated leave and receive hourly pay.
- For employees who would have utilized such annual or compensatory leave in the absence of this legislation will be compensated for any such unutilized leave upon leaving state service. However, due to multiple unknown factors, the timing and extent any such increase cannot be quantified with reasonable certainty.

**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". The signature is written in a cursive, flowing style.

Krista Lee Carsner, Executive Director

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