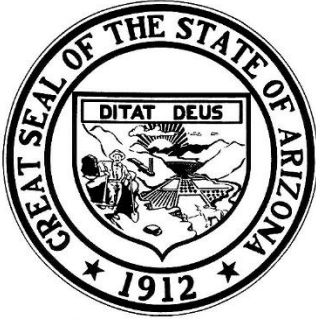


## HOUSE FLOOR AMENDMENT EXPLANATION



Bill Number: **HB 2377**

Engel Floor Amendment

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### Classroom Teacher Supply Assistance Account

- Directs each district and charter school to establish a classroom teacher supply assistance account (Account) in its maintenance and operation budget.
  - Requires monies in an Account to be distributed to classroom teachers for the purchase of classroom supplies and materials.
  - Allows schools to accept and deposit monies raised or donations into the Account.
- Requires the Department of Education (ADE) to distribute monies appropriated to each district and charter school by July 15 of each year based on the total number of classroom teachers employed by each school.
- Requires the school to provide each participating teacher with their share by September 30 of each year.
  - Specifies monies distributed from an Account to part-time classroom teachers must be prorated.
- Clarifies purchases made with these monies are not subject to competitive bid requirements or collective bargaining agreements and do not affect:
  - Wages;
  - Hours; or
  - Terms and conditions of employment.
- Requires each teacher who accepts these monies to do the following:
  - Sign and date an acknowledgement that includes a specified statement;
  - Maintain receipts for monies spent for at least 3 years; and
  - Return any unspent monies to the school at the end of the regular school year for deposit into the school's Account
- Permits ADE, districts and charters to enter into public-private partnerships to increase the amount of monies available in Accounts
- Defines *classroom teacher* as a teacher who is employed by a school district or charter school on or before September 1 of each year.
- Appropriates \$8.7 million in FY 2019 from the state general fund to ADE for distribution to district and charter schools for classroom teacher supply assistance.

Amendment explanation prepared by Brenden Foland

Phone Number 6-5848

bf

2/21/2018

### Teachers' School Supply Tax Credit

- Requires a teacher to receive and spend the full amount of monies made available from the Account for the school year to qualify for the tax credit.
- Specifies the tax credit is for non-Account monies spent by the teacher.
- Makes the tax credit effective during tax years 2019 and 2020.
- Lowers the cap on the tax credit, from \$400, to \$150.
- Contains a delayed repeal date of June 2021 for the tax credit and the Account.

ENGEL FLOOR AMENDMENT  
HOUSE OF REPRESENTATIVES AMENDMENTS TO H.B. 2377  
(Reference to printed bill)

1 Page 1, strike lines 2 through 18, insert:

2 "Section 1. Title 15, chapter 1, article 1, Arizona Revised  
3 Statutes, is amended by adding section 15-118, to read:

4 15-118. Classroom teacher supply assistance accounts;  
5 definition

6 A. EACH SCHOOL DISTRICT AND CHARTER SCHOOL SHALL ESTABLISH A  
7 CLASSROOM TEACHER SUPPLY ASSISTANCE ACCOUNT IN ITS MAINTENANCE AND  
8 OPERATION BUDGET. MONIES IN THE CLASSROOM TEACHER SUPPLY ASSISTANCE  
9 ACCOUNT SHALL BE DISTRIBUTED TO CLASSROOM TEACHERS FOR THE PURCHASE OF  
10 CLASSROOM SUPPLIES AND MATERIALS.

11 B. EACH SCHOOL DISTRICT AND CHARTER SCHOOL SHALL DISTRIBUTE MONIES  
12 IN ITS CLASSROOM TEACHER SUPPLY ASSISTANCE ACCOUNT TO CLASSROOM TEACHERS TO  
13 PURCHASE, ON BEHALF OF THE SCHOOL DISTRICT OR CHARTER SCHOOL, CLASSROOM  
14 MATERIALS AND SUPPLIES TO BE USED IN THE INSTRUCTION OF STUDENTS. MONIES  
15 DISTRIBUTED FROM THE CLASSROOM TEACHER SUPPLY ASSISTANCE ACCOUNT:

16 1. MAY NOT BE USED TO PURCHASE EQUIPMENT.

17 2. SHALL BE USED TO SUPPLEMENT THE MATERIALS AND SUPPLIES OTHERWISE  
18 AVAILABLE TO CLASSROOM TEACHERS, INCLUDING MONIES DISTRIBUTED FROM THE  
19 SEPARATE ACCOUNT PRESCRIBED IN SECTION 15-354.

20 C. ON OR BEFORE JULY 15 OF EACH YEAR, THE DEPARTMENT OF EDUCATION  
21 SHALL DISTRIBUTE FROM THE MONIES APPROPRIATED FOR THIS PURPOSE AN AMOUNT TO  
22 EACH SCHOOL DISTRICT AND CHARTER SCHOOL THAT IS BASED ON THE TOTAL NUMBER  
23 OF CLASSROOM TEACHERS EMPLOYED BY THAT SCHOOL DISTRICT OR CHARTER SCHOOL.

1 EACH SCHOOL DISTRICT OR CHARTER SCHOOL SHALL DEPOSIT THESE MONIES IN ITS  
2 CLASSROOM TEACHER SUPPLY ASSISTANCE ACCOUNT.

3 D. IN ADDITION TO MONIES APPROPRIATED TO AND DISTRIBUTED BY THE  
4 DEPARTMENT OF EDUCATION FOR THIS PURPOSE, A SCHOOL DISTRICT OR CHARTER  
5 SCHOOL MAY ACCEPT AND DEPOSIT IN ITS CLASSROOM TEACHER SUPPLY ASSISTANCE  
6 ACCOUNT MONIES RAISED BY OR DONATED TO THE SCHOOL DISTRICT OR CHARTER  
7 SCHOOL FOR THE PURCHASE OF CLASSROOM SUPPLIES AND MATERIALS.

8 E. EACH YEAR, EACH SCHOOL DISTRICT AND CHARTER SCHOOL SHALL  
9 DISTRIBUTE AN EQUAL AMOUNT FROM ITS CLASSROOM TEACHER SUPPLY ASSISTANCE  
10 ACCOUNT TO EACH CLASSROOM TEACHER WHO IS EXPECTED TO BE EMPLOYED BY THE  
11 SCHOOL DISTRICT OR CHARTER SCHOOL ON SEPTEMBER 1 OF THAT YEAR. THE SCHOOL  
12 DISTRICT GOVERNING BOARD OR CHARTER SCHOOL GOVERNING BODY MAY PROVIDE A  
13 CLASSROOM TEACHER WHO IS DETERMINED TO BE ELIGIBLE ON JULY 1 WITH THAT  
14 TEACHER'S TOTAL PROPORTIONATE SHARE ON OR BEFORE AUGUST 1 BASED ON THE  
15 ESTIMATE OF THE TOTAL NUMBER OF TEACHERS WHO WILL BE EMPLOYED ON  
16 SEPTEMBER 1. THE SCHOOL DISTRICT OR CHARTER SCHOOL SHALL PROVIDE A  
17 CLASSROOM TEACHER WHO IS DETERMINED TO BE ELIGIBLE AFTER JULY 1 WITH THAT  
18 TEACHER'S TOTAL PROPORTIONATE SHARE ON OR BEFORE SEPTEMBER 30. THE AMOUNT  
19 DISTRIBUTED FROM THE CLASSROOM TEACHER SUPPLY ASSISTANCE ACCOUNT TO EACH  
20 PART-TIME CLASSROOM TEACHER SHALL BE PRORATED.

21 F. MONIES DISTRIBUTED TO CLASSROOM TEACHERS PURSUANT TO THIS SECTION  
22 MAY BE PROVIDED BY ANY MEANS DETERMINED APPROPRIATE BY THE SCHOOL DISTRICT  
23 GOVERNING BOARD OR THE CHARTER SCHOOL GOVERNING BODY, INCLUDING DIRECT  
24 DEPOSIT, CHECK, DEBIT CARD OR PURCHASING CARD. IF A DEBIT CARD IS PROVIDED  
25 TO A TEACHER FOR THIS PURPOSE, AN IDENTIFIER MUST BE PLACED ON THE FRONT OF  
26 THE DEBIT CARD THAT CLEARLY INDICATES THE CARD HAS BEEN ISSUED TO ALLOW  
27 THAT TEACHER TO PURCHASE CLASSROOM SUPPLIES AND MATERIALS.

28 G. PURCHASES MADE WITH MONIES DISTRIBUTED FROM CLASSROOM TEACHER  
29 SUPPLY ASSISTANCE ACCOUNTS ARE NOT SUBJECT TO COMPETITIVE BIDDING  
30 REQUIREMENTS.

1 H. MONIES RECEIVED BY A CLASSROOM TEACHER PURSUANT TO THIS SECTION  
2 DO NOT AFFECT WAGES, HOURS OR TERMS AND CONDITIONS OF EMPLOYMENT AND ARE  
3 NOT SUBJECT TO COLLECTIVE BARGAINING AGREEMENTS.

4 I. A CLASSROOM TEACHER MAY DECLINE THE RECEIPT OF OR RETURN THE  
5 MONIES DISTRIBUTED UNDER THIS SECTION WITHOUT EXPLANATION OR CAUSE.

6 J. EACH CLASSROOM TEACHER WHO ACCEPTS MONIES DISTRIBUTED PURSUANT TO  
7 THIS SECTION SHALL DO ALL OF THE FOLLOWING:

8 1. SIGN AND DATE AN ACKNOWLEDGMENT OF THE RECEIPT OF THE MONIES THAT  
9 INCLUDES THE FOLLOWING STATEMENT:

10 I, \_\_\_\_\_, AM EMPLOYED BY THE (SCHOOL DISTRICT OR  
11 CHARTER SCHOOL) AS A CLASSROOM TEACHER. I ACKNOWLEDGE THAT  
12 THESE MONIES ARE APPROPRIATED BY THE LEGISLATURE FOR THE SOLE  
13 PURPOSE OF PURCHASING CLASSROOM SUPPLIES AND MATERIALS TO BE  
14 USED IN THE INSTRUCTION OF STUDENTS. IN ACCEPTING CUSTODY OF  
15 THESE MONIES, I AGREE TO KEEP THE RECEIPTS FOR ALL MONIES SPENT  
16 FOR AT LEAST THREE YEARS. I UNDERSTAND THAT IF I DO NOT KEEP  
17 THE RECEIPTS, IT WILL BE MY PERSONAL RESPONSIBILITY TO PAY ANY  
18 STATE AND FEDERAL TAXES DUE ON THESE MONIES. I ALSO AGREE TO  
19 RETURN ANY UNSPENT MONIES TO THE (SCHOOL DISTRICT OR CHARTER  
20 SCHOOL) AT THE END OF THE REGULAR SCHOOL YEAR FOR DEPOSIT IN  
21 ITS CLASSROOM TEACHER SUPPLY ASSISTANCE ACCOUNT.

22 2. MAINTAIN RECEIPTS FOR MONIES SPENT PURSUANT TO THIS SECTION FOR  
23 AT LEAST THREE YEARS.

24 3. RETURN ANY UNSPENT MONIES TO THE SCHOOL DISTRICT OR CHARTER  
25 SCHOOL AT THE END OF THE REGULAR SCHOOL YEAR FOR DEPOSIT IN ITS CLASSROOM  
26 TEACHER SUPPLY ASSISTANCE ACCOUNT.

27 K. THE DEPARTMENT OF EDUCATION, SCHOOL DISTRICTS AND CHARTER SCHOOLS  
28 MAY, AND ARE ENCOURAGED TO, ENTER INTO PUBLIC-PRIVATE PARTNERSHIPS IN ORDER  
29 TO INCREASE THE AMOUNT OF MONIES AVAILABLE TO CLASSROOM TEACHERS IN THE  
30 CLASSROOM TEACHER SUPPLY ASSISTANCE ACCOUNT.

1 L. FOR THE PURPOSES OF THIS SECTION, "CLASSROOM TEACHER" MEANS A  
2 CERTIFICATED TEACHER WHO IS EMPLOYED BY A SCHOOL DISTRICT OR CHARTER SCHOOL  
3 ON OR BEFORE SEPTEMBER 1 OF EACH YEAR AND WHO PROVIDES CLASSROOM  
4 INSTRUCTION TO STUDENTS."

5 Page 3, line 39, after "22." insert "FOR TAXABLE YEARS BEGINNING FROM AND AFTER  
6 DECEMBER 31, 2018 THROUGH DECEMBER 31, 2020,"

7 Page 4, line 5, strike "2017" insert "2018 THROUGH DECEMBER 31, 2020"

8 Line 9, after the period insert "TO QUALIFY FOR THE CREDIT, A SCHOOLTEACHER  
9 MUST RECEIVE AND SPEND THE FULL AMOUNT OF MONIES THE SCHOOL MAKES AVAILABLE  
10 TO THE TEACHER FROM ITS CLASSROOM TEACHER SUPPLY ASSISTANCE ACCOUNT FOR THE  
11 SCHOOL YEAR PURSUANT TO, AND ONLY FOR THE PURPOSES PRESCRIBED BY, SECTION  
12 15-118."

13 Line 12, after "MATERIALS" insert ", EXCLUSIVE OF THE AMOUNT RECEIVED BY THE  
14 TAXPAYER DURING THE TAXABLE YEAR FROM THE CLASSROOM TEACHER SUPPLY  
15 ASSISTANCE ACCOUNT UNDER SECTION 15-118,"; strike "FOUR HUNDRED" insert  
16 "ONE HUNDRED FIFTY"

17 Line 15, after "SPOUSES," insert "EXCLUSIVE OF AMOUNTS RECEIVED BY THE  
18 RESPECTIVE SPOUSES FROM THE CLASSROOM TEACHER SUPPLY ASSISTANCE ACCOUNT,";  
19 strike "FOUR" insert "ONE"

20 Line 16, after "HUNDRED" insert "FIFTY"

21 Strike lines 33 through 36, insert:

22 "Sec. 5. Appropriations; department of education; teacher  
23 classroom supply assistance accounts

24 The sum of \$8,700,000 is appropriated from the state general fund in  
25 each of fiscal years 2018-2019 and 2019-2020 to the department of education  
26 for distribution to school districts and charter schools for deposit in  
27 classroom teacher supply assistance accounts as prescribed by this act.

1           Sec. 6. Delayed repeal

2           Sections 15-118 and 43-1075, Arizona Revised Statutes, as added by  
3 this act, are repealed from and after June 30, 2021, except that the repeal  
4 of section 43-1075, Arizona Revised Statutes, as added by this act, does  
5 not affect any carryover of any amount of the credit."

6 Amend title to conform

KIRSTEN ENGEL

2377FloorENGEL1  
02/21/2018  
6:18 PM  
C: dmt

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Printed On: February 22, 2018 07:48 AM