SENATE BILL NO. 133–SENATORS ROBERSON, HARRIS, BROWER, FARLEY AND LIPPARELLI

FEBRUARY 10, 2015

Referred to Committee on Education

SUMMARY—Authorizes the reimbursement of teachers for certain out-of-pocket expenses. (BDR 34-118)

FISCAL NOTE: Effect on Local Government: May have Fiscal Impact.

Effect on the State: Contains Appropriation not included in Executive Budget.

EXPLANATION - Matter in bolded italics is new; matter between brackets fomitted material is material to be omitted.

AN ACT relating to education; creating the Teachers' School Supplies Reimbursement Account; providing for an annual allocation from the Account to each school district; authorizing teachers to submit claims to the school districts by which they are employed for reimbursement for certain out-of-pocket expenses; requiring the Department of Education to adopt by regulation the procedure for submission and approval of the claims; making an appropriation; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Section 3 of this bill creates the Teachers' School Supplies Reimbursement Account in the State General Fund, and **section 4** of this bill requires the Department of Education to apportion the money deposited in the Account among the school districts annually based on the number of teachers employed by each school district.

Section 4 also requires the board of trustees of each school district to establish a special revenue fund and deposit the money it receives from the Account in that fund. Section 4 further provides that money in the special revenue fund must be used only to reimburse teachers for out-of-pocket expenses incurred in connection with purchasing certain school supplies. Section 4 also requires the board of trustees of each school district to transfer any balance remaining in the special revenue fund that has not been committed for expenditure to the Account at the end of each fiscal year.

Section 5 of this bill authorizes a teacher to submit a claim to the board of trustees of the school district by which the teacher is employed for reimbursement from the special revenue fund for out-of-pocket expenses. **Section 5** requires the





teacher to sign a form, under penalty of perjury, attesting that the claim for reimbursement is for out-of-pocket expenses incurred in connection with purchasing necessary school supplies for the pupils whom he or she instructs. **Section 5** authorizes the board of trustees to reimburse such a teacher up to \$100 per year. **Section 5** further requires the Department to adopt by regulation procedures for: (1) the submission of claims by teachers for reimbursement from a school district's special revenue fund; and (2) the review and approval of such claims.

Section 6 of this bill appropriates \$2,500,000 for Fiscal Year 2015-2016 and \$2,500,000 for Fiscal Year 2016-2017 from the State General Fund to the Teachers' School Supplies Reimbursement Account.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

- **Section 1.** Chapter 387 of NRS is hereby amended by adding thereto the provisions set forth as sections 2 to 5, inclusive, of this act.
- Sec. 2. As used in sections 2 to 5, inclusive, of this act, "teacher" means a licensed employee of a school district who devotes the majority of his or her working time to the rendering of direct educational service to pupils.
- Sec. 3. 1. The Teachers' School Supplies Reimbursement Account is hereby created in the State General Fund. The Department shall administer the Account.
- 11 2. The money in the Account must be invested as other money 12 of the State is invested. All interest and income earned on the 13 money in the Account must be credited to the Account.
 - 3. The money in the Account must be used only for the purposes specified in section 4 of this act.
 - 4. Any money remaining in the Account at the end of a fiscal year does not revert to the State General Fund, and the balance in the Account must be carried forward.
- 19 5. The Department may accept gifts, grants, bequests and 20 donations from any source for deposit in the Account.
 21 Sec. 4. 1. On or before September 1 of each year, the
 - Sec. 4. 1. On or before September 1 of each year, the Department shall apportion the money in the Teachers' School Supplies Reimbursement Account created by section 3 of this act among the school districts for that fiscal year based on the number of teachers employed by each school district.
 - 2. The board of trustees of each school district shall establish a special revenue fund and direct that the money it receives pursuant to subsection 1 be deposited in that fund. Money in the special revenue fund must not be commingled with money from other sources. The board of trustees shall disburse the money in the special revenue fund in accordance with section 5 of this act.





- 3. The money in the special revenue fund must be used by the board of trustees only to reimburse teachers for out-of-pocket expenses incurred in connection with purchasing necessary school supplies for the pupils they instruct.
 - 4. The board of trustees:

- (a) Shall not use money in the special revenue fund to pay any administrative costs.
- (b) May enter into an agreement with the recognized employee organization representing licensed educational personnel within the school district for the purpose of obtaining the assistance of the employee organization in administering the reimbursement of teachers pursuant to section 5 of this act. The board of trustees shall not compensate the employee organization for any service performed pursuant to the agreement.
- 5. The money in the special revenue fund must not be committed for expenditure after June 30 of each year. As soon as practicable on or after July 1 of each year, the board of trustees shall transfer any balance remaining in the special revenue fund that has not been committed for expenditure to the Teachers' School Supplies Reimbursement Account.
- Sec. 5. 1. A teacher employed by the board of trustees of a school district that receives money pursuant to subsection 1 of section 4 of this act may submit to the board of trustees a claim for reimbursement for out-of-pocket expenses from the special revenue fund established pursuant to section 4 of this act. The claim must be submitted on a form prescribed by the Department and be accompanied by the documentation required by the Department. The teacher shall sign the form attesting, under penalty of perjury, that the claim for reimbursement is for out-of-pocket expenses incurred in connection with purchasing necessary school supplies for the pupils he or she instructs.
- 2. To the extent that money is available in the special revenue fund, the board of trustees may reimburse a teacher who submits a claim pursuant to subsection 1 in an amount not to exceed \$100 per fiscal year.
 - 3. The Department shall adopt by regulation:
- (a) Procedures for the submission of claims pursuant to this section;
- (b) Procedures for the review and approval of claims submitted pursuant to this section, including, without limitation, a list of school supplies that are eligible for reimbursement; and
- (c) Any other provisions necessary to carry out the provisions of sections 2 to 5, inclusive, of this act.









