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SENATE BILL NO. 324—SENATORS DONDERO LOOP, WOODHOUSE, DENIS, D. HARRIS, CANNIZZARO; BROOKS, CANCELA,

OHRENSCHALL, PARKS AND SCHEIBLE

MARCH 18, 2019

JOINT SPONSOR: ASSEMBLYMAN THOMPSON

Referred to Committee on Finance

SUMMARY—Revises provisions relating to education. (BDR 34-683)

FISCAL NOTE: Effect on Local Government: No. Effect on the State: Yes.

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

AN ACT relating to education; renaming the Teachers' School Supplies Reimbursement Account as the Teachers' School Supplies Assistance Account; authorizing the use of certain methods to disburse money from a special revenue fund established to use money received from the Account; authorizing a teacher to request an additional disbursement or reimbursement in certain circumstances from such a special revenue fund; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Existing law establishes the Teachers' School Supplies Reimbursement Account. (NRS 387.1253) **Section 1** of this bill renames the Account the Teachers' School Supplies Assistance Account. Existing law requires the board of trustees of each school district and the governing body of each charter school to establish a special revenue fund to be used only to reimburse a teacher for his or her out-of-pocket expenses incurred by purchasing necessary school supplies for pupils he or she instructs. (NRS 387.1255) Under existing law, the Department of Education is required to establish the amount of reimbursement for each teacher, which must not exceed \$250 per fiscal year. Existing law further requires any money remaining in the special revenue fund to revert back to the Teachers' School Supplies Reimbursement Account. (NRS 387.1255) **Section 1.5** of this bill authorizes money in the special revenue fund to be disbursed to a teacher in additional ways. It may be disbursed: (1) by depositing money directly into the account of a teacher





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maintained at a financial institution; (2) by providing a check written to the teacher; or (3) in the form of a credit, purchasing or debit card issued by a school to a teacher to directly purchase necessary school supplies. **Section 1.5** also authorizes a teacher who has used the entirety of his or her allotted disbursement or reimbursement to request an additional disbursement or reimbursement if there is money remaining in the special revenue fund.

Existing law requires the board of trustees of each school district and the governing body of each charter school to determine the manner in which to distribute the money in the special revenue fund to the teachers in the school district or charter school. (NRS 387.1257) Section 2 of this bill empowers the board of trustees of a school district and the governing body of a charter school to authorize a school to allow a teacher to use a credit, purchasing or debit card issued to the teacher by a school to directly purchase necessary school supplies or to be provided money in any of the ways authorized to pay for the purchase of supplies for the pupils of the teacher. Section 2 also requires the board of trustees of a school district and the governing body of a charter school to adopt a policy that establishes the manner in which to account for disbursements or reimbursements of money using each form of payment approved by the board of trustees or the governing body.

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

Section 1. NRS 387.1253 is hereby amended to read as follows:

387.1253 1. The Teachers' School Supplies [Reimbursement] Assistance Account is hereby created in the State General Fund. The Department shall administer the Account.

- 2. The money in the Account must be invested as other money of the State is invested. All interest and income earned on the 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 NRS 387.1255.
- 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.
- 5. The Department may accept gifts, grants, bequests and donations from any source for deposit in the Account.

Sec. 1.5. NRS 387.1255 is hereby amended to read as follows: 387.1255 1. On or before September 1 of each year, the Department shall determine the amount of money that is available in the Teachers' School Supplies [Reimbursement] Assistance Account created by NRS 387.1253 for distribution among all of the school districts and charter schools in this State for that fiscal year. Any such distribution must be provided to each school district and charter school based on the number of teachers employed by the school district or charter school, as applicable. To the extent that money is available, the Department shall establish the amount of





disbursement or reimbursement for each teacher which must not exceed \$250 per fiscal year.

- 2. The board of trustees of each school district and the governing body of each charter school 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 or the governing body, as applicable, shall disburse money in the special revenue fund to teachers in accordance with NRS 387.1257.
- 3. The money in the special revenue fund must be used only to **freimbursel**:
- (a) Pay for a purchase of necessary school supplies for the pupils instructed by a teacher using a purchasing card or debit card issued for this purpose to the teacher by a school;
- (b) Pay the balance owed on a credit card issued to a teacher by a school to pay for a purchase of necessary school supplies for the pupils the teacher instructs;
- (c) Deposit money directly into the account of a teacher maintained at a financial institution to pay for a purchase of necessary school supplies for the pupils the teacher instructs;
- (d) Provide a check written to a teacher to pay for a purchase of necessary school supplies for the pupils the teacher instructs; or
- (e) Reimburse teachers for out-of-pocket expenses incurred in connection with purchasing necessary school supplies for the pupils they instruct.
- 4. If there is money remaining in the special revenue fund because one or more teachers at the school did not use the amount established for his or her disbursement or reimbursement pursuant to subsection 1, the board of trustees of a school district or the governing body of a charter school, as applicable, shall allow a teacher who has used the entire amount of his or her disbursement or reimbursement pursuant to subsection 1 to request an additional disbursement or reimbursement from the special revenue fund. The combined total amount of a disbursement or reimbursement and an additional disbursement or reimbursement for each teacher must not exceed \$250 per fiscal year.
- 5. The board of trustees or governing body of a charter school, as applicable, shall not use money in the special revenue fund to pay any administrative costs.
- [5.] 6. Any money remaining in the special revenue fund at the end of a fiscal year reverts to the Teachers' School Supplies [Reimbursement] Assistance Account.





Sec. 2. NRS 387.1257 is hereby amended to read as follows:

The board of trustees of each school district and 387.1257 1. the governing body of each charter school that receives money pursuant to subsection 1 of NRS 387.1255 shall determine the manner in which to distribute the money to teachers in the school district or charter school, as applicable, including, without limitation, whether to authorize a school to allow teachers to use a credit card, purchasing card or debit card connected to the special revenue fund issued to the teacher by the school to directly purchase school supplies, require a teacher to submit a request for a claim for reimbursement for out-of-pocket expenses from the special revenue fund established pursuant to NRS 387.1255 Hor authorize any other manner of providing money to a teacher described in subsection 3 of NRS 387.1255 to pay for school supplies for the pupils the teacher instructs.

- 2. To the extent that money is available in the special revenue fund, the board of trustees or governing body, as applicable, may reimburse a teacher, *or the teacher may use*, up to the maximum amount determined by the Department for each teacher pursuant to NRS 387.1255 for the fiscal year.
- 3. If the board of trustees of a school district or the governing body of a charter school, as applicable, requires a teacher to submit a claim for reimbursement for out-of-pocket expenses to receive money from the special revenue fund, the teacher must submit such a claim no later than 2 weeks after the last day of the school year.
- 4. The board of trustees of a school district may enter into an agreement with the recognized employee organization representing licensed educational personnel within the school district for the purpose of obtaining assistance of the employee organization in administering the reimbursement of teachers pursuant to this section.
- 5. [A teacher who receives money from the special revenue fund must submit receipts for any supplies purchased with the money to the principal of the school or charter school, as applicable. The principal must maintain such receipts until the end of the next fiscal year and make them available for inspection upon request of the Department.] A teacher who receives money pursuant to subsection 1 to directly purchase school supplies shall repay to the special revenue fund established pursuant to NRS 387.1255 by not later than the last day of the fiscal year in which the money was received:
 - (a) Any amount that was not used;
- (b) Any amount that was used to purchase something other than school supplies; and





- (c) Any amount that exceeds the maximum amount authorized pursuant to NRS 387.1255 in any fiscal year.
- 6. The board of trustees of each school district and the governing body of each charter school shall adopt a policy that establishes the manner in which to account for reimbursements or disbursements of money, as applicable, through each form of payment authorized for use by the board of trustees or the governing body, as applicable. The policy may include, without limitation, a requirement to submit receipts for any purchase of supplies with money received pursuant to subsection 1.
- **Sec. 2.5.** NRS 120A.645 is hereby amended to read as follows:
- 120A.645 1. A person with a claim to property paid or delivered to the Administrator that is less than \$500 may, if the claim is allowed by the Administrator pursuant to NRS 120A.640, donate the money or the net proceeds from the sale of the property, together with any dividend, interest or other increment to which the person is entitled under NRS 120A.600 and 120A.610, to the State for educational purposes.
- 2. The Administrator must, within 30 days after the allowance of a claim pursuant to NRS 120A.040, transfer the amount of the claim, together with any dividend, interest or other increment to which the person is entitled under NRS 120A.600 and 120A.610, from the Abandoned Property Trust Account to the Teachers' School Supplies [Reimbursement] Assistance Account created pursuant to NRS 387.1253.
- 3. The Administrator may adopt regulations to carry out the provisions of this section.
 - **Sec. 3.** This act becomes effective on July 1, 2019.





