

SENATE BILL NO. 339—SENATORS DONDERO LOOP, CANNIZZARO,
SPEARMAN; DALY, DONATE, D. HARRIS, LANGE, NEAL,
NGUYEN, OHRENSCHALL, PAZINA AND SCHEIBLE

MARCH 20, 2023

Referred to Committee on Finance

SUMMARY—Authorizes the reimbursement of teachers for certain out-of-pocket expenses. (BDR 34-85)

FISCAL NOTE: Effect on Local Government: No.
Effect on the State: Contains Appropriation not included in Executive Budget.

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EXPLANATION – Matter in ***bolded italics*** is new; matter between brackets ~~omitted material~~ is material to be omitted.

AN ACT relating to education; creating the Teachers' School Supplies Assistance Account; providing for an annual allocation from the Account to each school district and charter school for distribution to teachers for the purchase of certain school supplies; making an appropriation; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Before July 1, 2021, existing law established the Teachers' School Supplies Assistance Account in the State General Fund and authorized the money in the Account to be used to reimburse a teacher for out-of-pocket expenses incurred for necessary school supplies for pupils he or she instructs or to purchase such supplies directly in certain other ways. (former NRS 387.1253, 387.1255, 387.1257) The Account was abolished on July 1, 2021, which had the effect of eliminating the program that allowed for a teacher to be reimbursed for out-of-pocket expenses incurred for such supplies. (Section 80 of Senate Bill No. 543, chapter 624, Statutes of Nevada 2019, at page 4253) This bill recreates the Account and authorizes similar uses of the money in the Account.

Section 3 of this bill creates the Teachers' School Supplies Assistance Account in the State General Fund. **Section 4** of this bill requires the Department of Education to determine the amount of money available in the Account and to annually apportion the money available in the Account among the school districts and charter schools in this State, based on the number of teachers employed by each school district or charter school, as applicable, at \$500 per teacher per year.

Section 4 also requires the board of trustees of each school district and the governing body of each charter school to establish a special revenue fund and deposit the money it receives from the Account in that fund. **Section 4** further



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requires the money in the special revenue fund to be: (1) disbursed to teachers through various methods for the direct purchase of certain school supplies; or (2) used to reimburse teachers for out-of-pocket expenses incurred in connection with directly purchasing such supplies. Under **section 4**, a teacher who has used the entirety of his or her \$500 allotted disbursement is authorized to request an additional disbursement or reimbursement if there is money remaining in the special revenue fund because one or more teachers did not use the entire disbursement or reimbursement. **Section 4** also requires the board of trustees of each school district or the governing body of a charter school, as applicable, 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 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 received from the Account to the teachers, including whether the teachers will be authorized to use a credit card, debit card or purchasing card connected to the fund, or if they will be required to submit claims for reimbursement. **Section 5** also requires a teacher who receives any money from the fund to repay to the fund, by the last day of the fiscal year, any amount of money that: (1) was not used; (2) was used to purchase something other than school supplies for the pupils the teacher instructs; or (3) exceeds the maximum amount authorized for each teacher in any fiscal year in **section 4**. **Section 5** further requires the board of trustees of each school district and the governing body of each charter school to adopt a policy that establishes the manner in which disbursements or reimbursements from the fund will be accounted for.

Section 6 of this bill makes an appropriation from the State General Fund to the Teachers' School Supplies Assistance 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, except that the term does not include a substitute teacher.*

Sec. 3. 1. *The Teachers' School Supplies 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 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.*



5. The Department may accept gifts, grants, bequests and donations from any source for deposit in the Account.

Sec. 4. 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 Assistance Account created by section 3 of this act 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 at \$500 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 section 5 of this act.

3. The money in the special revenue fund must be used only to:

(a) Pay for a purchase of necessary school supplies for the pupils the teacher instructs using a purchasing card or debit card issued for that 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 established pursuant to subsection 1 to request an additional disbursement or reimbursement from



1 the special revenue fund. The combined total amount of a
2 disbursement or reimbursement established pursuant to
3 subsection 1 and an additional disbursement or reimbursement
4 requested pursuant to this subsection for each teacher must not
5 exceed \$1,000 per fiscal year.

6 5. The board of trustees or governing body of a charter
7 school, as applicable, shall not use money in the special revenue
8 fund to pay any administrative costs.

9 6. Any money remaining in the special revenue fund at the
10 end of a fiscal year reverts to the Teachers' School Supplies
11 Assistance Account.

12 **Sec. 5. 1.** The board of trustees of each school district and
13 the governing body of each charter school that receives money
14 pursuant to subsection 1 of section 4 of this act shall determine the
15 manner in which to distribute the money to teachers in the school
16 district or charter school, as applicable, including, without
17 limitation, whether to:

18 (a) Authorize a school to allow teachers to use a credit card,
19 purchasing card or debit card which is issued to the teacher by the
20 district or the school, as applicable, and which is connected to the
21 special revenue fund established pursuant to subsection 2 of
22 section 4 of this act to directly purchase supplies for the pupils the
23 teacher instructs;

24 (b) Require a teacher to submit a claim for reimbursement for
25 out-of-pocket expenses for such supplies from the special revenue
26 fund; or

27 (c) Authorize any other manner of providing money to a
28 teacher described in subsection 4 of section 4 of this act to pay for
29 such supplies.

30 2. To the extent that money is available in the special revenue
31 fund, the board of trustees or governing body, as applicable, may
32 reimburse a teacher, or the teacher may use, up to the maximum
33 amount for each teacher determined by the Department pursuant
34 to section 4 of this act for the fiscal year.

35 3. If the board of trustees of a school district or the governing
36 body of a charter school, as applicable, requires a teacher to
37 submit a claim for reimbursement for out-of-pocket expenses
38 pursuant to paragraph (b) of subsection 1, the teacher must
39 submit the claim not later than 2 weeks after the last day of the
40 school year.

41 4. The board of trustees of a school district may enter into an
42 agreement with the recognized employee organization
43 representing licensed educational personnel within the school
44 district for the purpose of obtaining the assistance of the employee



1 *organization in administering the reimbursement of teachers*
2 *pursuant to this section.*

3 5. *A teacher who receives money pursuant to subsection 1*
4 *shall repay to the special revenue fund, by not later than the last*
5 *day of the fiscal year in which the money was received:*

6 *(a) Any amount that was not used;*

7 *(b) Any amount that was used to purchase something other*
8 *than school supplies for the pupils the teacher instructs; and*

9 *(c) Any amount that exceeds the maximum amount authorized*
10 *pursuant to section 4 of this act in any fiscal year.*

11 6. *The board of trustees of each school district and the*
12 *governing body of each charter school shall adopt a policy that*
13 *establishes the manner in which reimbursements or disbursements*
14 *of money, as applicable, will be accounted for through each form*
15 *of payment authorized for use by the board of trustees or the*
16 *governing body, as applicable. The policy may include, without*
17 *limitation, a requirement to submit receipts for any purchase of*
18 *supplies with money received pursuant to subsection 1.*

19 **Sec. 6.** *There is hereby appropriated from the State General*
20 *Fund to the Teachers' School Supplies Assistance Account created*
21 *by section 3 of this act the sum of \$10,000,000.*

22 **Sec. 7.** *This act becomes effective on July 1, 2023.*

