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ASSEMBLY BILL NO. 376—ASSEMBLYMEN DONDERO LOOP, DIAZ,  
KIRKPATRICK, ELLIOT ANDERSON, BOBZIEN; AIZLEY,  
BENITEZ-THOMPSON, CARRILLO, EISEN, FRIERSON,  
SPIEGEL AND SWANK

MARCH 18, 2013

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JOINT SPONSOR: SENATOR WOODHOUSE

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Referred to Committee on Ways and Means

SUMMARY—Authorizes the reimbursement of teachers for certain out-of-pocket expenses. (BDR 34-774)

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

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AN ACT relating to education; requiring the State Treasurer to maintain a subaccount in the State Supplemental School Support Account for the purpose of reimbursing teachers for out-of-pocket expenses incurred in connection with purchasing necessary school supplies for the pupils they instruct; providing for an annual apportionment from the subaccount 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:**

- 1 **Section 3** of this bill requires the State Treasurer to maintain a separate
- 2 subaccount in the State Supplemental School Support Account for the purpose of
- 3 reimbursing teachers for out-of-pocket expenses incurred in connection with
- 4 purchasing necessary school supplies for the pupils they instruct. **Section 4** of this
- 5 bill requires the Superintendent of Public Instruction to apportion money deposited



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6 in the subaccount among the county school districts annually based on the number  
7 of teachers employed by each school district.

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

15 **Section 5** of this bill authorizes a teacher to submit a single claim each school  
16 year for \$100 or more to the school district which employs the teacher for  
17 reimbursement from the special revenue fund for out-of-pocket expenses. **Section 5**  
18 requires the teacher to sign a form, under penalty of perjury, attesting that the claim  
19 for reimbursement is for out-of-pocket expenses incurred in connection with  
20 purchasing necessary school supplies for the pupils whom he or she instructs.  
21 **Section 5** further requires the Department of Education to adopt by regulation  
22 procedures for: (1) the submission of claims by teachers for reimbursement from a  
23 school district's special revenue fund; and (2) the review and approval of such  
24 claims.

25 **Section 6** of this bill appropriates \$3,500,000 for Fiscal Year 2013-2014 and  
26 \$3,500,000 for Fiscal Year 2014-2015 from the State General Fund to the State  
27 Supplemental School Support Account for deposit in the subaccount

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

1 **Section 1.** Chapter 387 of NRS is hereby amended by adding  
2 thereto the provisions set forth as sections 2 to 5, inclusive, of this  
3 act.

4 **Sec. 2.** *As used in sections 2 to 5, inclusive, of this act,*  
5 *“teacher” means a licensed employee of a school district who*  
6 *devotes the majority of his or her working time to the rendering of*  
7 *direct educational service to pupils.*

8 **Sec. 3.** *The State Treasurer shall maintain a subaccount in*  
9 *the State Supplemental School Support Account created by NRS*  
10 *387.191 for the purpose of reimbursing teachers for out-of-pocket*  
11 *expenses incurred in connection with purchasing necessary school*  
12 *supplies for the pupils they instruct.*

13 **Sec. 4. 1.** *On or before September 1 of each year, the*  
14 *Superintendent of Public Instruction shall apportion the money in*  
15 *the subaccount maintained pursuant to section 3 of this act among*  
16 *the county school districts for that fiscal year based on the number*  
17 *of teachers employed by each school district.*

18 **2.** *The board of trustees of each school district shall establish*  
19 *a special revenue fund and direct that the money it receives*  
20 *pursuant to subsection 1 be deposited in that fund. Money in the*  
21 *fund must not be commingled with money from other sources. The*



1 *board of trustees shall disburse the money in the fund in*  
2 *accordance with section 5 of this act.*

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

7 *4. The board of trustees:*

8 *(a) Shall not use money in the special revenue fund to pay any*  
9 *administrative costs.*

10 *(b) May enter into an agreement with the recognized employee*  
11 *organization representing licensed educational personnel within*  
12 *the school district for the purpose of obtaining the assistance of*  
13 *the employee organization in administering the reimbursement of*  
14 *teachers pursuant to section 5 of this act. The board of trustees*  
15 *shall not compensate the employee organization for any service*  
16 *performed pursuant to the agreement.*

17 *5. The money in the special revenue fund must not be*  
18 *committed for expenditure after June 30 of each year. As soon as*  
19 *practicable on or after July 1 of each year, the board of trustees*  
20 *shall transfer any balance remaining in the special revenue fund*  
21 *that has not been committed for expenditure to the subaccount*  
22 *maintained pursuant to section 3 of this act.*

23 **Sec. 5.** *1. A teacher employed by a school district that*  
24 *receives money pursuant to subsection 1 of section 4 of this act*  
25 *may, each school year, submit to the school district by which the*  
26 *teacher is employed a single claim for reimbursement for out-of-*  
27 *pocket expenses from the special revenue fund established*  
28 *pursuant to section 4 of this act. A teacher may not submit a claim*  
29 *for less than \$100. The claim must be submitted on a form*  
30 *prescribed by the Department and be accompanied by the*  
31 *documentation required by the Department. The teacher shall sign*  
32 *the form attesting, under penalty of perjury, that the claim for*  
33 *reimbursement is for out-of-pocket expenses incurred in*  
34 *connection with purchasing necessary school supplies for the*  
35 *pupils he or she instructs.*

36 *2. The school district, to the extent that money is available in*  
37 *the fund, may reimburse a teacher who submits a claim pursuant*  
38 *to subsection 1.*

39 *3. The Department shall adopt by regulation:*

40 *(a) Procedures for the submission of claims pursuant to this*  
41 *section;*

42 *(b) Procedures for the review and approval of claims submitted*  
43 *pursuant to subsection 1, including, without limitation, a list of*  
44 *school supplies that are eligible for reimbursement; and*



1        *(c) Any other provisions necessary to carry out the provisions*  
2        *of sections 2 to 5, inclusive, of this act.*

3        **Sec. 6.** There is hereby appropriated from the State General  
4        Fund to the State Supplemental School Support Account created by  
5        NRS 387.191 for deposit in the subaccount maintained pursuant to  
6        section 3 of this act:

7            For the Fiscal Year 2013-2014 ..... \$3,500,000  
8            For the Fiscal Year 2014-2015 ..... \$3,500,000

9        **Sec. 7.** This act becomes effective on July 1, 2013.

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