

SENATE BILL NO. 212—SENATORS STONE, BUCK, KRASNER,
SEEVERS GANSERT, HANSEN; GOICOECHEA, HAMMOND
AND TITUS

MARCH 2, 2023

JOINT SPONSORS: ASSEMBLYMEN DICKMAN, HARDY;
HANSEN AND YUREK

Referred to Committee on Finance

SUMMARY—Authorizes the reimbursement of teachers for certain
out-of-pocket expenses. (BDR 34-585)

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

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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; and providing other matters
properly relating thereto.

Legislative Counsel’s Digest:

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

11 **Section 3** of this bill creates the Teachers’ School Supplies Assistance Account
12 in the State General Fund. **Section 4** of this bill requires the Department of
13 Education to determine the amount of money available in the Account and annually
14 apportion the money available in the Account among the school districts and
15 charter schools in this State, based on the number of teachers employed by each
16 school district or charter school, as applicable, at \$400 per teacher.



17 **Section 4** also requires the board of trustees of each school district and the
18 governing body of each charter school to establish a special revenue fund and
19 deposit the money it receives from the Account in that fund. **Section 4** further
20 requires the money in the special revenue fund to be: (1) disbursed to teachers
21 through various methods for the direct purchase of certain school supplies; or (2)
22 used to reimburse teachers for out-of-pocket expenses incurred in connection with
23 directly purchasing such supplies. **Section 4** also requires the board of trustees of
24 each school district or the governing body of a charter school, as applicable, to
25 transfer any balance remaining in the special revenue fund that has not been
26 committed for expenditure to the Account at the end of each fiscal year.

27 **Section 5** of this bill requires the board of trustees of each school district and
28 the governing body of each charter school to determine the manner in which to
29 distribute the money received from the Account to the teachers, including whether
30 the teachers will be authorized to use a credit card, debit card or purchasing card
31 connected to the fund, or if they will be required to submit a claim for
32 reimbursement. **Section 5** also requires a teacher who receives any money from the
33 fund to repay to the fund, by the last day of the fiscal year, any amount of money
34 that: (1) was not used; (2) was used to purchase something other than school
35 supplies for the pupils the teacher instructs; and (3) exceeds the maximum amount
36 authorized for each teacher in any fiscal year in **section 4**. **Section 5** further
37 requires the board of trustees of each school district and the governing body of each
38 charter school to adopt a policy that determines the manner in which to account for
39 disbursements or reimbursements from the fund.

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, except that the term does not*
8 *include a substitute teacher.*

9 **Sec. 3. 1.** *The Teachers’ School Supplies Assistance*
10 *Account is hereby created in the State General Fund. The*
11 *Department shall administer the Account.*

12 **2.** *The money in the Account must be invested as other money*
13 *of the State is invested. All interest and income earned on the*
14 *money in the Account must be credited to the Account.*

15 **3.** *The money in the Account must be used only for the*
16 *purposes specified in section 4 of this act.*

17 **4.** *Any money remaining in the Account at the end of a fiscal*
18 *year does not revert to the State General Fund, and the balance in*
19 *the Account must be carried forward.*

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



1 **Sec. 4. 1.** *On or before September 1 of each year, the*
2 *Department shall determine the amount of money that is available*
3 *in the Teachers' School Supplies Assistance Account created by*
4 *section 3 of this act for distribution among all of the school*
5 *districts and charter schools in this State for that fiscal year. Any*
6 *such distribution must be provided to each school district and*
7 *charter school based on the number of teachers employed by the*
8 *school district or charter school, as applicable. To the extent that*
9 *money is available, the Department shall establish the amount of*
10 *disbursement or reimbursement for each teacher at \$400 per fiscal*
11 *year.*

12 **2.** *The board of trustees of each school district and the*
13 *governing body of each charter school shall establish a special*
14 *revenue fund and direct that the money it receives pursuant to*
15 *subsection 1 be deposited in that fund. Money in the special*
16 *revenue fund must not be commingled with money from other*
17 *sources. The board of trustees or the governing body, as*
18 *applicable, shall disburse money in the special revenue fund to*
19 *teachers in accordance with section 5 of this act.*

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

22 **(a)** *Pay for a purchase of necessary school supplies for the*
23 *pupils the teacher instructs using a purchasing card or debit card*
24 *issued for that purpose to the teacher by a school;*

25 **(b)** *Pay the balance owed on a credit card issued to a teacher*
26 *by a school to pay for a purchase of necessary school supplies for*
27 *the pupils the teacher instructs;*

28 **(c)** *Deposit money directly into the account of a teacher*
29 *maintained at a financial institution to pay for a purchase of*
30 *necessary school supplies for the pupils the teacher instructs;*

31 **(d)** *Provide a check written to a teacher to pay for a purchase*
32 *of necessary school supplies for the pupils the teacher instructs; or*

33 **(e)** *Reimburse teachers for out-of-pocket expenses incurred in*
34 *connection with purchasing necessary school supplies for the*
35 *pupils they instruct.*

36 **4.** *If there is money remaining in the special revenue fund*
37 *because one or more teachers at the school did not use the amount*
38 *established for his or her disbursement or reimbursement*
39 *pursuant to subsection 1, the board of trustees of a school district*
40 *or the governing body of a charter school, as applicable, shall*
41 *allow a teacher who has used the entire amount of his or her*
42 *disbursement or reimbursement established pursuant to subsection*
43 *1 to request an additional disbursement or reimbursement from*
44 *the special revenue fund. The combined total amount of a*
45 *disbursement or reimbursement established pursuant to subsection*



1 *1 and an additional disbursement or reimbursement requested*
2 *pursuant to this subsection for each teacher must not exceed \$800*
3 *per fiscal year.*

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

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

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

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

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

25 *(c) Authorize any other manner of providing money to a*
26 *teacher described in subsection 3 of section 4 of this act to pay for*
27 *such supplies.*

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

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

39 *4. The board of trustees of a school district may enter into an*
40 *agreement with the recognized employee organization*
41 *representing licensed educational personnel within the school*
42 *district for the purpose of obtaining the assistance of the employee*
43 *organization in administering the reimbursement of teachers*
44 *pursuant to this section.*



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

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

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

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

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

17 **Sec. 6.** This act becomes effective on July 1, 2023.



