



ARIZONA STATE SENATE
Fifty-Sixth Legislature, Second Regular Session

FACT SHEET FOR S.B. 1455

public school tax credit; purposes

Purpose

Makes permanent specified purposes for which a public school may use monies contributed for the purposes of the Public School Extracurricular Activity Fees Tax Credit.

Background

Statute allows for a credit against individual income tax liability for fees paid or cash contributions made to a public school for: 1) standardized testing for college credit or readiness; 2) the career and technical education industry certification assessment; 3) preparation courses and materials for standardized testing; 4) cardiopulmonary resuscitation training; 5) extracurricular activities; and 6) character education programs. [Laws 2019, Chapter 164](#) authorized additional purposes for contributions until June 30, 2022, including: 1) the acquisition of specified capital items; 2) community school meal programs; 3) student consumable health care supplies; and 4) playground equipment and shade structures for playground equipment. In 2021, the Legislature extended the expiration date for the additional authorized purposes until June 30, 2024 ([Laws 2021, Ch. 412](#))

For the purposes of the Public School Extracurricular Activity Fees Tax Credit, a *public school* is a school that is a part of a school district, a career technical education district or a charter school ([A.R.S. § 43-1089.01](#)).

If making the additional authorized contribution categories permanent results in a change to the amount of contributions, there may be a fiscal impact to the state General Fund.

Provisions

1. Removes the June 30, 2024, expiration date for the following authorized purposes of contributions made to a public school:
 - a) the acquisition of outlined capital items;
 - b) community school meal programs;
 - c) student consumable health care supplies; and
 - d) playground equipment and shade structures for playground equipment.
2. Makes conforming changes.
3. Becomes effective on the general effective date, retroactive to July 1, 2024.