

IN THE SENATE

SENATE BILL NO. 1360

BY EDUCATION COMMITTEE

AN ACT

1 RELATING TO SCHOOL FUNDS; AMENDING CHAPTER 9, TITLE 33, IDAHO CODE, BY THE  
2 ADDITION OF A NEW SECTION 33-912, IDAHO CODE, TO ESTABLISH PROVISIONS  
3 REGARDING TEACHER SPENDING ACCOUNTS; AND DECLARING AN EMERGENCY AND  
4 PROVIDING AN EFFECTIVE DATE.  
5

6 Be It Enacted by the Legislature of the State of Idaho:

7 SECTION 1. That Chapter 9, Title 33, Idaho Code, be, and the same is  
8 hereby amended by the addition thereto of a NEW SECTION, to be known and des-  
9 ignated as Section 33-912, Idaho Code, and to read as follows:

10 33-912. TEACHER SPENDING ACCOUNTS. (1) Subject to appropriation, mon-  
11 eys shall be made available to directly fund eligible teachers to pay for  
12 qualified educational expenses, on behalf of the school district or public  
13 charter school, that address student education needs, individual classroom  
14 needs, and instructional goals. Each eligible teacher shall receive five  
15 hundred dollars (\$500) per year in such direct funding through a debit card  
16 provided by the state department of education as provided in this section.

17 (2) For purposes of this section:

18 (a) "Eligible teacher" means a teacher who holds an Idaho certificate  
19 issued pursuant to section 33-1201, Idaho Code, employed by an Idaho  
20 public school district or public charter school.

21 (b) "Qualified educational expenses" include:

22 (i) Classroom materials and supplies with an educational pur-  
23 pose to be used in the instruction of students, including books,  
24 posters, or charts related to instruction, supplemental materi-  
25 als, special educational materials, and physical education sup-  
26 plies;

27 (ii) Supplies utilized on a regular basis in the classroom, in-  
28 cluding paper goods, cleaning supplies, hand soap and sanitizer,  
29 tissues, writing utensils, and arts and crafts supplies;

30 (iii) Technological equipment, including software, apps, calcu-  
31 lators, personal computers, laptops, tablet devices, phones, mi-  
32 crosopes, telescopes, laminators, and printers;

33 (iv) Classroom storage and organizational products; and

34 (v) Whiteboards, chalkboards, or bulletin boards.

35 (3) To allocate funds, the state department of education shall calcu-  
36 late an amount for each eligible teacher and distribute the funds as follows:

37 (a) On or before July 1 of each year, each school district and public  
38 charter school shall determine and submit to the state department of ed-  
39 ucation a roster of the eligible teachers for the current school year.  
40 The roster shall include the first name, last name, school, and school-  
41 assigned email address for each eligible teacher.

1 (b) On or before July 30 of each year, the state department of educa-  
2 tion shall issue and distribute a debit card to each eligible teacher in  
3 the amount specified by this section. The state department of education  
4 shall have the option to reload a debit card for any eligible teacher  
5 who has already received a debit card and continues to be eligible to re-  
6 ceive funding under this section in subsequent fiscal years.

7 (4) An eligible teacher shall retain records of the receipts of every  
8 transaction made using the debit card issued pursuant to the provisions of  
9 this section for two (2) years from the date of such transaction, except that  
10 if a school district or public charter school adopts a policy to permit the  
11 schools under its authority to retain such receipts on behalf of the eligi-  
12 ble teacher, such teacher may submit the receipts to the school employing  
13 such teacher and that school shall retain the receipts for the time period  
14 required under this subsection. The state department of education may audit  
15 the eligible teacher to determine whether such transaction was proper un-  
16 der the provisions of this section for up to two (2) years from the date of a  
17 transaction on the debit card. The state department of education may request  
18 copies of all receipts from the debit card from an eligible teacher or school  
19 for the previous two (2) years and such eligible teacher or school shall pro-  
20 vide such receipts within a reasonable time as determined by the state de-  
21 partment of education. If the state department of education determines that  
22 a transaction was not authorized under the provisions of this section, or the  
23 eligible teacher or school cannot produce a copy of the receipt for a trans-  
24 action, then such teacher shall be obligated to reimburse the state depart-  
25 ment of education for the amount of the improper expense or the amount of any  
26 transaction for which no receipt was produced.

27 (5) Funds on the debit card not expended during the fiscal year may be  
28 used in subsequent years for up to three (3) years from the end of the fiscal  
29 year in which the debit card was issued.

30 (6) The state department of education may promulgate rules to implement  
31 the provisions of this section.

32 SECTION 2. An emergency existing therefor, which emergency is hereby  
33 declared to exist, this act shall be in full force and effect on and after  
34 July 1, 2024.