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SENATE BILL NO. 240—SENATORS ROBERSON, DENIS, WOODHOUSE,  
HARDY, HUTCHISON; BROWER, KIECKHEFER, KIHUEN,  
MANENDO, PARKS AND SEGERBLOM

MARCH 12, 2013

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JOINT SPONSORS: ASSEMBLYMEN HICKEY; BOBZIEN, HARDY,  
HORNE, OSCARSON, SPIEGEL, STEWART AND SWANK

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Referred to Committee on Education

SUMMARY—Authorizes the reimbursement of teachers for certain  
out-of-pocket expenses. (BDR 34-651)

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; creating the Teachers' School  
Supplies Reimbursement Account; providing for an  
annual allocation from the Account 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 creates the Teachers' School Supplies Reimbursement  
2 Account in the State General Fund, and **section 4** of this bill requires the  
3 Department of Education to apportion the money deposited in the Account among  
4 the county school districts annually based on the number of teachers employed by  
5 each school district.  
6 **Section 4** also requires the board of trustees of each school district to establish  
7 a special revenue fund and deposit the money it receives from the Account in that  
8 fund. **Section 4** further provides that money in the special revenue fund must be  
9 used only to reimburse teachers for out-of-pocket expenses incurred in connection  
10 with purchasing certain school supplies. **Section 4** also requires each school district



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11 to transfer any balance remaining in the special revenue fund that has not been  
12 committed for expenditure to the Account at the end of each fiscal year.

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

23 **Section 6** of this bill appropriates \$2,500,000 for Fiscal Year 2013-2014 and  
24 \$2,500,000 for Fiscal Year 2014-2015 from the State General Fund to the  
25 Teachers' School Supplies Reimbursement Account.

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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. 1.** *The Teachers' School Supplies Reimbursement*  
9 *Account is hereby created in the State General Fund. The*  
10 *Department shall administer the Account.*

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

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

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

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

21 **Sec. 4. 1.** *On or before September 1 of each year, the*  
22 *Department shall apportion the money in the Teachers' School*  
23 *Supplies Reimbursement Account among the county school*  
24 *districts for that fiscal year based on the number of teachers*  
25 *employed by each school district.*

26 **2.** *The board of trustees of each school district shall establish*  
27 *a special revenue fund and direct that the money it receives*  
28 *pursuant to subsection 1 be deposited in that fund. Money in the*



1 *fund must not be commingled with money from other sources. The*  
2 *board of trustees shall disburse the money in the fund in*  
3 *accordance with section 5 of this act.*

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

8 4. *The board of trustees:*

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

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

18 5. *The money in the special revenue fund must not be*  
19 *committed for expenditure after June 30 of each year. As soon as*  
20 *practicable on or after July 1 of each year, the board of trustees*  
21 *shall transfer any balance remaining in the special revenue fund*  
22 *that has not been committed for expenditure to the Teachers'*  
23 *School Supplies Reimbursement Account.*

24 **Sec. 5.** 1. *A teacher employed by a school district that*  
25 *receives money pursuant to subsection 1 of section 4 of this act*  
26 *may submit to the school district by which the teacher is employed*  
27 *a claim for reimbursement for out-of-pocket expenses from the*  
28 *special revenue fund established pursuant to section 4 of this act.*  
29 *The claim must be submitted on a form prescribed by the*  
30 *Department and be accompanied by the documentation required*  
31 *by the Department. The teacher shall sign the form attesting,*  
32 *under penalty of perjury, that the claim for reimbursement is for*  
33 *out-of-pocket expenses incurred in connection with purchasing*  
34 *necessary school supplies for the pupils he or she instructs.*

35 2. *The school district, to the extent that money is available in*  
36 *the fund, may reimburse a teacher who submits a claim pursuant*  
37 *to subsection 1 in an amount not to exceed \$100 per fiscal year.*

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

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

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

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



1     **Sec. 6.** There is hereby appropriated from the State General  
2 Fund to the Teachers' School Supplies Reimbursement Account  
3 created by section 3 of this act:

4         For the Fiscal Year 2013-2014.....\$2,500,000  
5         For the Fiscal Year 2014-2015.....\$2,500,000

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

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