

 KENTUCKY YMCA YOUTH ASSOCIATION KENTUCKY YOUTH ASSEMBLY Commonwealth Bill	Blue CW 42						
	Referred to Committee: House 3						
Authors: Morgan Rehm, Carlee Denney, Elizabeth Duncan	Action on the Bill						
School: Scott Co. HS							
City: Georgetown							
	<table style="width: 100%; border: none;"> <tr> <td style="width: 50%; text-align: center;">House</td> <td style="width: 50%; text-align: center;">Senate</td> </tr> <tr> <td style="text-align: center;">___ <input type="checkbox"/> Passed</td> <td style="text-align: center;">___ <input type="checkbox"/> Passed</td> </tr> <tr> <td style="text-align: center;">___ <input type="checkbox"/> Defeated</td> <td style="text-align: center;">___ <input type="checkbox"/> Defeated</td> </tr> </table>	House	Senate	___ <input type="checkbox"/> Passed	___ <input type="checkbox"/> Passed	___ <input type="checkbox"/> Defeated	___ <input type="checkbox"/> Defeated
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1 An act to Replace the Practice of Self-Funded Classrooms: A Classroom Funding Initiative(CFI)

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3 **Be it enacted by the Youth Assembly of the Commonwealth of Kentucky**

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5 Section 1: It was reported in 2014 that Kentucky teachers, on average, spend \$500 of their own
6 money yearly to purchase classroom supplies, though many teachers’ purchases are upwards of
7 \$1,000. Despite there being practices in place to help alleviate the pain in teachers’ pockets, they are
8 never guaranteed, mainly because these practices vary between school districts. A contributing issue is
9 the process of tax write-offs for teachers, which allows them to be pardoned of however much money
10 they spent on their classroom, if and only if it exceeds \$1,500, on their taxes. For the majority of
11 teachers who do not reach this limit, they are stranded taking responsibility for whatever money they
12 spent out of their already insufficient salaries for their students. Teachers and students are hurt alike
13 by self-funding classrooms, where students are unable to receive resources they desperately need for
14 learning because of a teacher’s inability to purchase them with their own funds. Our Classroom Funding
15 Initiative, or CFI, would work to mend this.

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17 Section 2: Our CFI would have tax write-off limits be mandated to have no minimum requirement in
18 order to claim them; all purchases with proof, such as itemized receipts, shall be included for the
19 individual teacher’s tax write-off up to a maximum of \$1,500 each fiscal year. This means that any
20 spending for classrooms up to \$1,500 may be used as a tax write-off, where the individual teacher
21 would be exempt from that amount of money when they pay yearly taxes. This change acts as catalyst
22 in eliminating the suffering of teachers with the self-funding that directs their focus from students.

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24 Section 3: To be successfully enacted, a 2% restaurant sales tax shall be established in order to
25 compensate for teacher’s tax claims that would have contributed to the state.

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27 Section 4: Future reductions shall be made in the future if this one is successful. We will gauge the
28 success of the implementation of this bill through use of a mandatory end-of-year survey for teachers
29 and the net gain or loss of tax monies from the restaurant tax. The end-of-year survey shall be
30 mandatory for teachers to be able to submit receipts for tax write-offs, and shall “pilot” for the first
31 three years of CFI’s implementation. The monies from restaurant tax would be weighed against the
32 “loss” paid in taxes by teachers, and if decided to be equal to original amounts that would have been
33 paid in taxes, this program would be continued. If not, this program would be discontinued and the
34 General Assembly would reconvene to reach an alternative solution.

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36 Section 6: This law shall take effect the fiscal year after its enactment (2017-2018 school year).