

## Senate

### Record of Committee Proceedings

#### **Joint survey committee on Tax Exemptions**

##### **Senate Bill 370**

Relating to: creating an individual income tax deduction for classroom teachers who use their own funds to purchase classroom educational supplies.

By Senators Plache and Roessler; cosponsored by Representatives Wieckert, J. Lehman, Turner, Ladwig, Stone, Handrick, Musser, Klusman, Suder, Walker, M. Lehman, Pettis, Kaufert and Sykora.

February 8, 2000      Referred to committee on Tax Exemptions.

March 16, 2000      **PUBLIC HEARING HELD**

Present:    (9)      Senators Decker, Breske and Huelsman  
   Representatives Hahn, Lehman and Hebl  
   Secretary of Revenue Cate Zeuske, Mr. Alan  
   Lee and Mr. Paul Vrakas

Absent:    (0)      None.

##### Appearances for

- Representative Steve Wieckert
- Bob Burke, WEAC/WFT

##### Appearances against

- None.

##### Appearances for Information Only

- None.

##### Registrations for

- Senator Kim Plache
- Senator Fred Risser
- Senator Carol Roessler
- Representative Judith Klusman
- Jennifer Kammerud, School Administrators Alliance
- Mike TeRonde, Wisconsin Department of Public Instruction
- Joe Quick, Madison Metropolitan School District

##### Registrations against

- None.

April 6, 2000

**Failed to pass pursuant to Senate Joint Resolution 1.**

*Patrick Walsh*

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Patrick Walsh  
Committee Clerk

**SENATE HEARING SLIP**

(Please Print Plainly)

DATE: 3/16/00  
BILL NO. SB 370  
OF 1  
SUBJECT \_\_\_\_\_

Mike ToBeade  
(NAME)  
125 South Webster Street  
P.O. Box 784  
(Street Address or Route Number)

Madison WI 53707-7841  
(City and Zip Code)  
WI Dept. of Public Instruction  
(Representing)

Speaking in Favor:   
Speaking Against:   
Registering in Favor:   
but not speaking:  
Registering Against:   
but not speaking:  
Speaking for information only; Neither for nor against:

Please return this slip to a messenger PROMPTLY.  
Senate Sergeant-At-Arms  
State Capitol - B35 South  
P.O.Box 7882  
Madison, WI 53707-7882

**SENATE HEARING SLIP**

(Please Print Plainly)

DATE: 3-16-00  
BILL NO. SB 370  
OF \_\_\_\_\_  
SUBJECT \_\_\_\_\_

Judith Kusman  
(NAME)  
State Representative  
(Street Address or Route Number)

\_\_\_\_\_  
(City and Zip Code)  
Self  
(Representing)

Speaking in Favor:   
Speaking Against:   
Registering in Favor:   
but not speaking:  
Registering Against:   
but not speaking:  
Speaking for information only; Neither for nor against:

Please return this slip to a messenger PROMPTLY.  
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State Capitol - B35 South  
P.O.Box 7882  
Madison, WI 53707-7882

**SENATE HEARING SLIP**

(Please Print Plainly)

DATE: \_\_\_\_\_  
BILL NO. AB 712  
OF \_\_\_\_\_  
SUBJECT SB 370

Tax Deduction for  
Education Expenses  
(NAME)  
Bob Bucke  
(Street Address or Route Number)

33 Nob Hill Dr.  
(City and Zip Code)  
WEAC / WFT  
(Representing)

Speaking in Favor:   
Speaking Against:   
Registering in Favor:   
but not speaking:  
Registering Against:   
but not speaking:  
Speaking for information only; Neither for nor against:

Please return this slip to a messenger PROMPTLY.  
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State Capitol - B35 South  
P.O.Box 7882  
Madison, WI 53707-7882

**SENATE HEARING SLIP**

(Please Print Plainly)

DATE: 3/16/00  
BILL NO. SB 370-AB712  
OR

SUBJECT \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
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\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

SENATOR Kim Plache  
(NAME)  
415-South Capitol  
(Street Address or Route Number)

Madison  
(City and Zip Code)  
21st Senate District  
(Representing)

Speaking in Favor:   
Speaking Against:   
Registering in Favor:   
but not speaking:  
Registering Against:   
but not speaking:  
Speaking for information only; Neither for nor against:

Please return this slip to a messenger PROMPTLY.  
Senate Sergeant-At-Arms  
State Capitol - B35 South  
P.O. Box 7882  
Madison, WI 53707-7882

**Assembly Hearing Slip**

(Please print plainly)

Date: 03/16/00  
Bill No. AB 702/SB 370  
Or  
Subject \_\_\_\_\_  
\_\_\_\_\_

Name Jennifer Kammerud  
4797 Hayes Road  
Street Address or Route Number  
Madison 53704  
City and Zip Code  
School Administrators Alliance  
Representing

Speaking in favor:   
Speaking against:   
Registering in favor:   
Registering against:   
Speaking for information only:  
Neither for nor against:

Please promptly return this slip to the messenger at the committee.

Provided by:  
Assembly Sergeant at Arms  
411 West, State Capitol  
Madison, WI 53708

**Assembly Hearing Slip**

(Please print plainly)

Date: 16 March 2000  
Bill No. AB 712/SB 370  
Or  
Subject \_\_\_\_\_  
\_\_\_\_\_

Name Joe Duck  
545 W. Dayton St.  
Street Address or Route Number  
Madison 53703  
City and Zip Code  
Madison Metropolitan School Dist.  
Representing

Speaking in favor:   
Speaking against:   
Registering in favor:   
Registering against:   
Speaking for information only:  
Neither for nor against:

Please promptly return this slip to the messenger at the committee.

Provided by:  
Assembly Sergeant at Arms  
411 West, State Capitol  
Madison, WI 53708



# State of Wisconsin Department of Public Instruction

Mailing Address: P.O. Box 7841, Madison, WI 53707-7841  
125 South Webster Street, Madison, WI 53702  
(608) 266-3390 TDD (608) 267-2427 FAX (608) 267-1052  
Internet Address: [www.dpi.state.wi.us](http://www.dpi.state.wi.us)

**John T. Benson**  
State Superintendent

**Steven B. Dold**  
Deputy State Superintendent

March 16, 2000

The Honorable Russell Decker, Co-chair  
The Honorable Eugene Hahn, Co-chair  
Joint Survey Committee on Tax Exemptions  
State Capitol  
Madison, WI HAND DELIVER

Dear Senator Decker and Representative Hahn:

The Department of Public Instruction supports Assembly Bill 712 and Senate Bill 370, relating to creating an individual income tax deduction for classroom teachers who use their own funds to purchase classroom educational supplies.

Many self-sacrificing teachers have demonstrated their dedication to their students and their profession by paying for supplies that some school districts cannot afford. These hard-working professionals deserve some relief, and these bills provide that.

While I applaud these bills and their intent, I must point out that revenue caps have put some school districts in a situation where teachers must purchase supplies or otherwise students do without. This is not fair to either the students or the teachers. I hope the revenue cap issue can be successfully addressed soon.

Thank you for considering my comments on AB 712 and SB 370.

Sincerely,

John T. Benson  
State Superintendent

JTB:mjt



**Written Testimony in Favor of 1999 AB 712 and SB 370**  
**By**

**Bob Burke, Legislative Program Coordinator**  
**Wisconsin Education Association Council**

**Joint Survey Committee on Tax Exemptions**  
**Thursday, March 16, 2000**

Thank you Co-chairpersons Decker and Hahn for this opportunity to speak today in favor of SB 370 and AB 712 relating to creating an individual income tax deduction for classroom teachers who use their own funds to purchase classroom education supplies. I am Bob Burke, WEAC Legislative Program Coordinator. I am here today representing the WEAC and the WFT.

These bills represent a "tip of the hat" in recognition of the extra effort by educators to provide great learning environments in classrooms across the state. By and large, teachers do not mind spending their own money, but many feel it is indicative of a very serious problem: schools are underfunded. Teachers are spending their own funds to purchase the bare essentials in their classrooms not "extras" largely as a result of the financial burdens created by the state imposed revenue caps.

SB 370 and AB 712 will not solve the much larger financial concerns brought forward by revenue caps. These bills do, however, show at least a minimal level of acknowledgment and respect for the extra effort provided by teachers in the classroom.

**Recent surveys have come up with alarming statistics on the extent of teachers' personal spending in the classroom:**

- A 1996 study conducted by WEAC and the NEA found that Wisconsin teachers, on average, spend \$343 of their own money on classroom supplies every year. That means the 62,000 public school teachers in the state spent more than \$21 million of their own money in one year on school materials and supplies.
- Teachers also spend considerable amounts of their own money on courses that help them serve children better. In the same 1996 study – Status of the Wisconsin Public School Teachers – teachers said they spend, on average, more than \$600 of their own money on tuition, fees, books, supplies, travel and other expenses related to their own professional development. That adds up to more than \$37 million per year of Wisconsin teachers' own money.

- A 1997 bargaining survey by Madison Teachers Inc. found that the 2,300 teachers in that city alone spend nearly \$830,000 per year on classroom supplies. Teachers said their out-of-pocket expenditures were rising because state-imposed revenue caps have forced the school district to cut its budget.
- A 1996 nationwide NEA survey found that the average American public school teacher spends \$408 a year on everything from stickers and pencils to students' shoes and clothing. One teacher who participated in that study – Status of the American Public School Teacher – reported out-of-pocket expenses of \$9,000. The biggest spenders were elementary teachers, who paid out an average of \$502.
- In a 1997 survey of Appleton teachers, 95% said they spent personal funds to purchase materials and resources for students in their classrooms. The largest group – 39% – spent \$101 to \$500 per year.
- Three-quarters of Appleton teachers also said they spent more than \$250 of their own money to earn credits in the previous three years. Seventeen percent spent more than \$1,500.

I have attached complete copies of the articles posted on the WEAC homepage OnWEAC that contain additional information on this issue.

Thank you again Chairpersons Decker and Hahn for this opportunity to speak today.



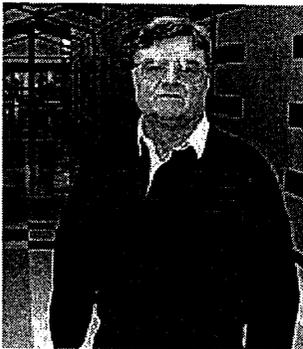
**KIDS &  
SCHOOLS**

## Teachers, parents dig deep for kids

### Teachers routinely finance school supplies

- [Photo](#)
- [Donation touches Black Creek teachers](#)

When Matt Marty retired last year after teaching 35 years at Sun Prairie Middle School, he asked his colleagues not to give him any gifts. Instead, he asked them to contribute to an endowment fund he set up to benefit future Sun Prairie middle school students.



Matt Marty,  
Sun Prairie

Marty made the first \$500 contribution. He also contributed money in the name of his late mother, Argevena Marty, who was a teacher — and his inspiration for joining the profession. So far, the fund has collected more than \$3,000.

“I just wanted a way of still helping the kids after I left,” Marty said.

Marty is just one example of thousands of teachers and parents throughout Wisconsin who are so committed to schools and children that they don’t hesitate to dig deep into their own pockets to help both succeed and excel.

One parent in Black Creek — just north of Appleton — recently donated \$5,000 to the 51 teachers there to help them help their students. The anonymous contribution was made in recognition of the fact that teachers routinely spend hundreds of dollars of their own money on classroom supplies and other enhancements — and that they should not have to.

Surveys have come up with alarming statistics on the extent of teachers’ personal spending in the classroom:

- A 1996 study conducted by WEAC and the NEA found that Wisconsin teachers, on average, spend \$343 of their own money on classroom supplies every year. That means the 62,000 public school teachers in the state spent more than \$21 million of their own money in one year on school materials

**Wisconsin teachers  
contribute  
\$58 million  
in one year**

In 1995-96, Wisconsin teachers dug deep into their own purses and wallets.  
In one year, they spent:

**\$21 million  
on supplies and extras.**

and supplies.

- Teachers also spend considerable amounts of their own money on courses that help them serve children better. In the same 1996 study – Status of the Wisconsin Public School Teachers – teachers said they spend, on average, more than \$600 of their own money on tuition, fees, books, supplies, travel and other expenses related to their own professional development. That adds up to more than \$37 million per year of Wisconsin teachers' own money.
- A 1997 bargaining survey by Madison Teachers Inc. found that the 2,300 teachers in that city alone spend nearly \$830,000 per year on classroom supplies. Teachers said their out-of-pocket expenditures were rising because state-imposed revenue controls have forced the school district to cut its budget.
- A 1996 nationwide NEA survey found that the average American public school teacher spends \$408 a year on everything from stickers and pencils to students' shoes and clothing. One teacher who participated in that study – Status of the American Public School Teacher – reported out-of-pocket expenses of \$9,000. The biggest spenders were elementary teachers, who paid out an average of \$502.
- In a 1997 survey of Appleton teachers, 95% said they spent personal funds to purchase materials and resources for students in their classrooms. The largest group – 39% – spent \$101 to \$500 per year.
- Three-quarters of Appleton teachers also said they spent more than \$250 of their own money to earn credits in the previous three years. Seventeen percent spent more than \$1,500.

**\$37 million  
on professional development.**

Source: 1996 Status of Wisconsin Public School Teacher

By and large, teachers don't mind spending their own money, but many feel it is indicative of a very serious problem: schools are underfunded. It is, after all, the job of school boards — not teachers — to purchase classroom materials.

In operating the Sun Prairie Middle School Endowment Fund, Marty is trying to be careful to restrict spending to materials, programs and initiatives that do not normally fall under the responsibility of the school board.

"The idea is to not let the school board off the hook," he said. "We want to be able to fund the extras."

For example, he said, the money could help a poor child go on a class trip or buy a book.

Marty isn't too worried about those details. He is confident they can be worked out. Right now, he just wants to raise enough money so the fund can operate off interest alone and still provide a significant benefit to students. Why?

*"Teachers donate money to their classrooms out of the goodness of their hearts and because of their unfaltering dedication to children and education. But school boards should not take advantage of teachers' kindnesses. It is the school boards' and the state's responsibility to adequately fund education so that when teachers spend their own money it is truly on extras, not essentials."*

**Terry Craney  
WEAC President**

"I really enjoyed the profession and worked my whole career on improving the profession. It was a labor of love," Marty said. "This is just a way for me to give back to the school, the community, the children and the profession."

*Posted April 2, 1998*





**KIDS &  
SCHOOLS**

## Teachers use own cash to buy supplies for classrooms

**Milwaukee Journal Sentinel  
September 7, 1998  
Reprinted with permission**

**By Mike Johnson  
Milwaukee Journal Sentinel**

When kindergarten teacher Betty Tolbert needed some stickers, books and colored paper as this school year approached, she didn't go to the principal or School Board for the money.

She dipped into her own bank account.

By the time the school year is over, Tolbert said she expects to spend about \$3,000 of her \$56,000 salary on her room and pupils at Glen Park Elementary School in New Berlin.

*"Someone gave to  
me when I was  
young, and I  
believe if you take  
from the world,  
you have to give  
back. I can't  
shortchange the  
children."*

She isn't alone.

Although most teachers across Wisconsin individually contribute considerably less than Tolbert to their classrooms, they collectively spend more than \$23 million a year for materials they say students need for learning but aren't getting from districts because of tight finances.

"I hope I'm making the world a better place," said Tolbert, who will continue to spend money on her 45 pupils during her 38th year of teaching rather than socking it away for her retirement next summer. "Someone gave to me when I was young, and I believe if you take from the world, you have to give back. I can't shortchange the children."

Local school administrators and state education officials say they know teachers are spending their own cash for classroom items. Budgets are tight, they acknowledged, because of the state-imposed revenue limits that lawmakers put in place in 1993 to control rising property taxes.

They noted that districts are supplying teachers with the basic materials they need to carry out instruction, and some districts have limited money available to reimburse teachers for

items they purchase.

"I would prefer that teachers would not have to spend their own money," said New Berlin Superintendent James Benfield. "Some teachers do buy things. They are dedicated, and they care. I'm not saying we have enough money to buy them everything they want. We don't."

Greg Doyle, a spokesman for the state Department of Public Instruction, said: "Districts are being forced to be tougher and tougher about where they are spending money."

Because of that, he said, "an increasing number of teachers are feeling the need to purchase things themselves because dollars are tighter."

But Doyle said that until lawmakers hear a "significant uproar" from groups other than teachers that the quality of education is suffering, the revenue caps will likely stay in place.

Like their public school counterparts, parochial school teachers also spend their own money to enhance their teaching.

While they often are paid considerably less than public school instructors, parochial school teachers view their classroom contributions as part of their calling, said Colleen Rooney, a teacher at St. Boniface Catholic School in Germantown.

Rooney spends between \$25 and \$100 a month on books and science experiments for her fourth- and fifth-grade students.

"It's kind of like making a donation to the kids learning," said Rooney, who earns about \$21,000 a year.

While similarly devoted to their students, public school teachers feel the state is taking advantage of their generosity.

"The state is bankrolling education on the backs of its teachers," said Jackie Cody, a fifth-grade teacher at Cassian-Woodboro Elementary School in the Rhinelander School District.

"We're spending a phenomenal amount of money just so these kids can get the best," said Cody, who expects to spend about \$300 of her own money to buy classroom materials. Although teachers traditionally have spent some of their own money on extras, they say they increasingly are doling out cash for essential items because revenue limits have restricted school spending.

"We've gone from buying different colors for the bulletin boards to buying pens, pencils and erasers for students," said Russ Bednarek, a physical education teacher at Orchard Lane Elementary School in New Berlin. "It's not decorative items. It's the nuts-and-bolts things for education."

Also, teachers said, they are digging deeper into their own pockets to provide for the

classroom at a time when state lawmakers have allowed school districts to impose contracts with limited wage hikes on teachers unions under qualified economic offers.

"Teachers have always spent their own money in the classroom, but now you have to spend more, and more teachers are doing it," said Cody, who one year spent \$700 to buy a television and videocassette recorder for her room so she wouldn't have to wait in line for equipment that is in high demand.

"It all leads back to the revenue caps," she said. "Education is compromised by the revenue caps."

Public school teachers spend an average of \$343 of their own money on supplies, according to a 1996 study by the Wisconsin Education Association Council, the state's largest teachers union.

With 62,000 teachers in the state, educators spend more than \$21 million of their own money, WEAC said.

Using that same formula of \$343 per teacher, the pot grows to more than \$23.4 million when the contributions of the more than 7,000 parochial school teachers are calculated.

Barbara Teff, a Madison teacher, said she has little choice but to dig into her own pockets.

"You're going to have to supplement the budget to do the creative things you want to do," said Teff, a second-grade teacher at Elm Lawn Elementary School.

John Matthews, the executive director of Madison Teachers Inc., the teachers union for the Madison district, said: "I know that people are spending an enormous amount of money.

"Teachers have been spending more because they don't have what they need in the schools. But with the wage caps placed on teachers by the governor, I've heard some people say they can't continue to do this with their money."

Paulette Copeland, who teaches reading and writing to first- through sixth-graders at Milwaukee Public Schools' Clemens Elementary School, said she spends about \$300 annually to buy books, snacks and other items for her pupils.

The books she purchases aren't available through MPS, but she has found them to be effective in helping children learn to read and write. She also hands out pencils and erasers to the children as rewards for doing a good job.

"Teachers really shouldn't have to be spending their money," said Copeland, the president of Milwaukee Teachers' Education Association. "But there's not enough money available."

In the Thorp School District in Clark County, middle school science teacher Judy Smriga spends about \$500 a year of her own money for the classroom.

"Because the caps are so tight, if you're a dedicated teacher, you're going to reach into you

pocket and dig a little deeper and pick up stuff to make the lesson more exciting and more inviting," said Smriga, a teacher at Thorp Middle School.

"I don't think parents and school boards and administrators realize how much (teachers) put out of their pockets for the classroom," she said.

*Posted September 25, 1998*

