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Details: Public Hearing – February 21, 2008

(FORM UPDATED: 07/12/2010)

**WISCONSIN STATE LEGISLATURE ...
PUBLIC HEARING - COMMITTEE RECORDS**

2007-08

(session year)

Senate

(Assembly, Senate or Joint)

Committee on ... Education (SC-Ed)

COMMITTEE NOTICES ...

- Committee Reports ... **CR**
- Executive Sessions ... **ES**
- Public Hearings ... **PH**
- Record of Comm. Proceedings ... **RCP**

INFORMATION COLLECTED BY COMMITTEE FOR AND AGAINST PROPOSAL

- Appointments ... **Appt**
 - Clearinghouse Rules ... **CRule**
 - Hearing Records ... bills and resolutions
 - (**ab** = Assembly Bill) (**ar** = Assembly Resolution)
 - (**sb** = Senate Bill) (**sr** = Senate Resolution)
 - Miscellaneous ... **Misc**
- (**ajr** = Assembly Joint Resolution)
(**sjr** = Senate Joint Resolution)

MB

Vote Record Committee on Education

Date: 3/6/08

Moved by: Hansen Seconded by: Olsen

AB _____ SB 395 Clearinghouse Rule _____
 AJR _____ SJR _____ Appointment _____
 AR _____ SR _____ Other _____

A/S Amdt _____
 A/S Amdt _____ to A/S Amdt _____
 A/S Sub Amdt _____
 A/S Amdt _____ to A/S Sub Amdt _____
 A/S Amdt _____ to A/S Amdt _____ to A/S Sub Amdt _____

Be recommended for:
 Passage Adoption Confirmation Concurrence Indefinite Postponement
 Introduction Rejection Tabling Nonconcurrence

<u>Committee Member</u>	<u>Aye</u>	<u>No</u>	<u>Absent</u>	<u>Not Voting</u>
Senator John Lehman, Chair	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Jon Erpenbach	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator David Hansen	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Pat Kreitlow	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Luther Olsen	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Glenn Grothman	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Mary Lazich	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Totals:	<u>7</u>	<u>0</u>	_____	_____

Motion Carried Motion Failed



LENA C. TAYLOR

Wisconsin State Senator • 4th District

HERE TO SERVE YOU!

**Senate Committee on Education
Testimony of Senator Lena C Taylor
SB 395 – Teacher Bought Supplies
February 21, 2008**

Members of the committee,

Thank you for the opportunity to testify on Senate Bill 395, which would extend a personal income tax deduction to teachers who purchase classroom supplies from their personal funds. As a co-author of the bill, I am happy to support its passage.

It is unfortunate that many teachers and administrators in our schools have to purchase educational supplies for their students out of their own pocket. This bill will recognize the personal fiscal sacrifice they are making, and compensate them in some small way through the state revenue code. It is one very small step we can take to recognize the work of our teachers.

My support for the bill, however, does not come because I believe it is the ultimate “right thing to do”. Instead of occupying the time and effort of this committee with this bill, ultimately the Legislature needs to focus on the serious funding issues schools in our state face. These are issues that we have created in our actions as the Legislature.

Today we should be debating the right way to *ensure* that teachers have all the supplies they need to provide a well rounded, holistic curriculum which educates in mind, body, and spirit. This state must engage in a serious discussion on education funding with a rework of our funding formulas.

But because we are not having that discussion today, I will remain in support of this legislation. In spite of our school funding challenges, it is a good bill that will address a serious problem that personally affects many of our teachers. I urge your support of the bill and will be happy to answer your questions.

Thank you.



WISCONSIN EDUCATION ASSOCIATION COUNCIL

Affiliated with the National Education Association

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Great School!*

**Testimony of Jeffrey Siuta
before the Senate Committee on Education
February 21, 2008
Senate Bill 395 (Educator Tax Deduction)**

Good morning. My name is Jeff Siuta. I am a second grade teacher at Julian Thomas Elementary School in Racine. I am here to express my support – and that of every one of my colleagues with whom I have spoken – for Senate Bill 395, the educator tax deduction.

When I was asked to testify on this matter, I immediately agreed. I have taken advantage of the \$250 federal deduction at tax time ever since its inception, and I am pleased to support the state of Wisconsin's moving in that direction, as well.

Over the course of the past 34 years, I have personally invested thousands of dollars of my own money in my classroom and in my students. I happen to be married to another educator; my wife is a K4 teacher in Racine. It is common each year for us to spend in excess of \$1000 *each* on our classrooms. Some examples:

- In 2006, we spent \$3,278.00.
- In 2005, it was \$2,430.00.
- In 2004, \$2,008.00.
- In 2003, \$2,236.00.
- Though I haven't completed my tax returns for 2007, I am certain that the trend will continue.

An informal poll of my colleagues, in anticipation of testifying today, showed my experience to be more the rule than the exception. They universally reported spending no less than \$500 – and more commonly between \$700 and \$1000 – each year on classroom expenditures.

Some other interesting points came to light during my discussions. Colleagues who were new to teaching, those returning to the classroom after being away because of raising their children, and those who changed levels (from middle school to elementary school, for example) noted the initial expenses incurred in setting up a classroom. It was a particular strain on new teachers who faced paying off student loans at the same time.

To do a good job of teaching, a teacher needs to create an environment that is a rich mix of tools and experiences. A common misperception is that school districts supply everything that a teacher needs to do his or her job. Many of the staples of classrooms everywhere – classroom libraries, teaching manipulatives,

Mary Bell, President
Dan Burkhalter, Executive Director



educational games and posters, storage containers, etc. – are not standard district issue. In most cases, teachers acquire them on their own with their own money. I moved into my current school when it was opened 4½ years ago. The district supplied the furniture, standard curriculum materials, and a bare-bones set of supplies. The rest was left to us, the staff, to supply. Throughout the state, this is often what teachers can expect from their districts.

Out of pocket expenditures are not only directed toward the classroom; many of us are assisting our students in acquiring basic school supplies needed to work in our classrooms. No doubt, you are familiar with the standard school supply lists sent home by teachers each year. Teachers have come to regard them as “wish lists,” in many cases. We wish that each student could bring everything on the list. It’s not at all unusual to meet one’s colleagues during the back-to-school sales at the discount stores and drug stores in August – we are the ones scooping up the ten-cent notebooks and the twenty-for-a-dollar folders. The text messages fly when one of us spies a good deal on pencils, filler paper or Kleenex. I work in a school where over 90% of our students receive a free or reduced-price lunch. If their parents cannot afford to buy them school supplies, we are there with our own cache. None of us would think of having a lack of school supplies stop a student of ours from learning.

Sometimes students need a little something extra to get them through the school year. It’s not unusual for teachers to develop incentive programs to “nudge” our students into learning those math facts or reading vocabulary words, or improving their behavior or attendance. Those, too, are teacher-borne expenses most times. My own second grade team at Julian Thomas School has kept track of our expenses for such programs this year. As of yesterday, the five members of our team have spent \$108.35, \$103.06, \$139.01, \$96.95 and \$31.25 – and we’re barely into the second semester.

Some expenses are subtler. Toward the end of the year, when school paper budgets run down, it’s not unusual to bring a ream or two of paper from home to tide one over. We’re regularly raiding the pantry for another box of granola bars for those students who never seem to get breakfast on a consistent basis.

As teachers, we are not unmindful of the financial strictures under which our districts must function. Due to funding constraints at all levels, we don’t expect to have every possible expense met by our district, by the state or by our students’ families. I’m sure few of us entered this profession expecting to get rich or to avoid investing in our classrooms. We want the best for our students and seldom balk at investing our own money in them. It’s simply what we do.

Your support of Senate Bill 395 will not eliminate the need for teachers to personally invest in their classrooms. It will, however, help to meet those needs, and it will acknowledge what we, as teachers, willingly contribute to our students’ education. Thank you for your time and attention. I would be glad to answer any questions that you might have.



WISCONSIN EDUCATION ASSOCIATION COUNCIL

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Memo

To: Members of the Senate Education Committee

From: Deb Sybell, Legislative Program Coordinator

Date: February 21, 2008

Re: Support for SB 395 (Educator Tax Deduction)

The Wisconsin Education Association strongly supports Senate Bill 395, providing a \$250 state income tax deduction to educators for non-reimbursed classroom purchases.

Wisconsin's public schools are among the best in the nation because of our state's talented, caring and committed teachers and education support professionals. With schools struggling with rising education costs and revenue caps, educators are opening up their own pocketbooks to provide needed supplies for the classroom.

Studies show that educators are spending more of their own funds each year to supply their classrooms, including purchasing essential items such as pencils, glue, scissors, and facial tissues. For example, the National Education Association's 2003 report, *Status of the American Public School Teacher, 2000-2001*, found that teachers spent an average of \$443 a year on classroom supplies. More recently, the National School Supply and Equipment Association found that in 2005-06, educators spent out of their own pockets an average of \$826 for supplies and an additional \$926 for instructional materials, for a total of \$1,752.

Investments in great schools build strong communities. Creating an educator tax deduction at the state level recognizes the dedication and sacrifice of educators and helps them cover their personal expenses to educate our children. It also makes the tax deduction permanent whereas the federal tax deduction is dependent on reauthorization by Congress every fiscal year.

For all of these reasons, please support Senate Bill 395.

If you have any questions, contact Deb Sybell, WEAC Legislative Program Coordinator, at (608) 298-2327.

Mary Bell, President

Dan Burkhalter, Executive Director





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Your support of Senate Bill 395 will not eliminate the need for teachers to personally invest in their classrooms. It will, however, help to meet those needs, and it will acknowledge what we, as teachers, willingly contribute to our students’ education. Thank you for your time and attention. I would be glad to answer any questions that you might have.



Testimony of State Representative Steve Wieckert

Senate Bill 395 – Teacher Classroom Deduction *Senate Committee on Education* *Room 201 Southeast – February 21, 2008*

Good morning Chairman Lehman and committee members. I am pleased to come before you today to discuss Senate Bill 395, the Teacher Classroom Deduction.

This legislation would allow teachers to receive up to a \$250 tax deduction for the cost of school supplies that have been purchased for their classroom out of their own pocket. These teachers that go above and beyond in the classroom deserve recognition.

Many times in business, supplies and other items that are purchased are tax deductible. The same should be true for teachers who purchase supplies for their classrooms.

This legislation would allow public and private school teachers to claim a deduction for up to \$250 in non-reimbursed expenses for educational materials and supplies.

I introduced the same legislation in the 1999 and 2001 legislative sessions as AB 712 and AB 428 respectively. The 2001 bill passed this same Education Committee by a 13-1 vote in January 2002.

This bill was approved last year as part of an Assembly version of the current state budget, but was not included in the final compromise version of the 2007-2009 budget.

Federal law already provides for a federal teacher tax deduction. This bill simply matches Wisconsin's tax code to the federal tax code, allowing these expenses to be tax deductible at the state level as well.

This legislation is supported by:

- School Administrators Alliance (SAA)
- Wisconsin Education Association Council (WEAC)
- Wisconsin Council of Religious & Independent Schools (WCRIS)
- Milwaukee Teachers Education Association

- Xavier High School, Appleton
- Fox Valley Lutheran High School

Thank you. At this time I would be happy to answer any questions the committee may have.

WISCONSIN EDUCATION ASSOCIATION COUNCIL

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June 25, 2007

Rep. Steve Wieckert
P.O. Box 8953
Madison, WI 53708

Dear Rep. Wieckert,

Thank you for authoring legislation (LRB-2651/1) with Senator Jeff Plale to provide an individual tax deduction that a teacher may claim for non-reimbursed educational materials or supplies purchased for use in school. The Wisconsin Education Association Council (WEAC) strongly supports this proposal.

As you know, federal law allows teachers and other educators to deduct up to \$250 of what they spend as individuals for classroom supplies. While this provision was set to expire at the end of the 2005 tax year, Congress renewed it for the 2006 and 2007 tax years. No comparable tax deduction exists under state law.

With schools struggling with rising education costs and revenue caps, teachers are opening up their own pocketbooks to provide needed supplies for the classroom. A 2003 WEAC membership survey showed that teachers spend an average of \$325 annually out-of-pocket to provide classroom supplies. For newer teachers at the lower end of the pay scale, relying on their own resources to pay for supplies is particularly burdensome.

Attracting and retaining the best and the brightest to the teaching profession is more difficult when classrooms lack basic supplies and teachers must resort to their own financial resources to fill the need. A teacher tax deduction recognizes teachers' dedication and sacrifice and helps them cover their personal expenses to educate our children.

Thank you again for authoring this legislation, a 2007-08 WEAC Legislative Agenda item. If you have any questions or need any additional information, please feel free to contact me by phone at (608) 298-2327 or sybelld@weac.org.

Sincerely,



Deb Sybell
WEAC Legislative Program Coordinator

Stan Johnson, President
Dan Burkhalter, Executive Director

June 22, 2007

Archdiocese of Milwaukee

To: Rep. Steve Wiecek

Association of
Christian Schools International

From: Brett Arnold, WCRIS Executive Director

Christian Schools International

Re: Assembly Bill creating tax deduction for classroom
teachers for educational materials

Diocese of Green Bay

Diocese of LaCrosse

Diocese of Madison

Diocese of Superior

Lutheran Church
Missouri Synod
North Wisconsin District

Lutheran Church
Missouri Synod
South Wisconsin District

Wisconsin Association of
Independent Schools

Wisconsin Conference of
Seventh Day Adventists

Wisconsin Evangelical
Lutheran Synod
Northern Wisconsin District

Wisconsin Evangelical
Lutheran Synod
Western Wisconsin District

Wisconsin Evangelical
Lutheran Synod
Southeastern Wisconsin District

On behalf of the Wisconsin Council of Religious and Independent Schools (WCRIS), our over 700 member institutions, and 115,000 students and their families, I would like to voice our support of the Assembly Bill being introduced by Rep. Steve Wiecek to create an individual income tax deduction for an amount of up to \$250 that is paid by a classroom teacher for educational materials or supplies for use in a public or private school.



July 23, 2007

Rep. Steve Wieckert
P.O. Box 8953
Madison, WI 53708

Dear Rep. Wieckert,

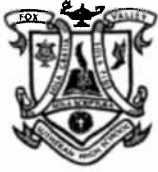
On behalf of the teachers at Xavier High School and the rest of the Catholic schools in the state of Wisconsin, I would like to thank you for introducing legislation (LRB-2651/1) that would create an individual income tax deduction for an amount of up to \$250 that is paid by a classroom teacher for educational materials or supplies for use in a public or private school. There is a similar federal law so it would be consistent to have an income tax deduction of this sort at the state level as well.

Every year it becomes increasingly more difficult to meet the budgetary needs of our teachers and students. I assume that most of our teachers supplement their classroom supply needs by purchasing many items themselves. This tax deduction would certainly be appreciated by our teachers and would recognize the donations they are making to the education of our youth.

Thanks again for authoring this legislation. We are in full support of this bill.

Sincerely,

Matt Reynebeau
Xavier Principal



Fox Valley **LUTHERAN H.S.**

July 31, 2007

Rep. Steve Wieckert
P.O. Box 8953
Madison, WI 53708

Dear Rep. Wieckert:

Thank you for co-sponsoring legislation (LRB-2631/1) to provide a state individual tax deduction that a teacher may claim for non-reimbursed educational expenses such as materials or supplies purchased for use in the classroom or school. As principal of Fox Valley Lutheran High School (FVL) and as a past president of the Wisconsin Association of Lutheran Educators, I speak on behalf of thousands of teachers in our Lutheran educational system.

As you know, federal law already allows educators to deduct up to \$250 of what they spend as individuals for classroom supplies. Many of our teachers are able to take advantage of this law which greatly assists them. No comparable tax deduction exists at the state level.

Many of our schools are struggling with increased education costs and most cannot reimburse teachers fully for the supplies they purchase. That is the case at FVL – that is the case at the school where my wife teaches. Each year she spends hundreds of her own dollars to ensure her classroom has the required supplies and materials to assist her with teaching her class. The many Wisconsin teachers who are in the parochial educational system are not paid high salaries, and paying for some of their costs can be prohibitive. This bill would be a great benefit to them.

Thank you for authorizing this legislation with Senator Jeff Plale. If you have any questions or need additional information or support, please contact me by phone at (920) 739-4441, or e-mail at phartwig@fvlhs.org.

Sincerely,

Paul M. Hartwig
FVL Principal



School Administrators Alliance

Representing the Interests of Wisconsin School Children

August 2, 2007

Representative Steve Wieckert
PO Box 8953
Madison, WI 53708-8953

Dear Representative Wieckert:

Thank you for providing us with the opportunity to examine your bill, relating to creating an individual income tax deduction for classroom teachers who use their own funds to purchase classroom educational supplies.

The School Administrators Alliance (SAA) feels that this bill will provide much-needed reimbursement and recognition for teachers who go above and beyond the call of duty to enhance the classroom learning environment for their students.

Thank you once again for the opportunity to review this bill. If you have any questions, please feel free to contact me.

Sincerely,

John D. Forester
Director of Government Relations

JF;jh

4797 Hayes Road, 2nd Floor • Madison, WI 53704 • (608) 242-1370 • Fax (608) 242-1290 • www.wsaa.org

An Alliance of:

Association of Wisconsin
School Administrators

Wisconsin Association of
School District Administrators

Wisconsin Association of
School Business Officials

Wisconsin Council for
Administrators of Special Services



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To: Members of the Senate Education Committee

From: Deb Sybell, Legislative Program Coordinator

Date: February 21, 2008

Re: Support for SB 395 (Educator Tax Deduction)

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For all of these reasons, please support Senate Bill 395.

If you have any questions, contact Deb Sybell, WEAC Legislative Program Coordinator, at (608) 298-2327.

Mary Bell, President

Dan Burkhalter, Executive Director







SENATOR JEFF PLALE
SEVENTH SENATE DISTRICT

CHAIR
COMMITTEE ON COMMERCE, UTILITIES AND RAIL

STATE CAPITOL
P.O. BOX 7882
MADISON, WI 53707-7882

800-361-5487 - MADISON
414-744-1444 - MILWAUKEE
SEN.PLALE@LEGIS.WISCONSIN.GOV

Date ?

**Testimony of Senator Jeff Plale
Senate Bill 395
Senate Committee on Education**

Thank you, Chairman Lehman and members of the committee, for your consideration of Senate Bill 395.

Attracting and retaining the best and brightest individuals to educate our children is of the utmost importance. Teachers not only provide an education for our children, but also the guidance and mentoring they need to succeed once they leave their classrooms. In order for Wisconsin to retain quality teachers, we must give them the tools and support they need. A basic necessity for educating our children is classroom supplies. A number of school-aged children, particularly those in Milwaukee's inner-city, grow up in households struggling to put food on the table. Making room in tight family budgets for pencils, notebooks and rulers simply is not seen as a priority, but a luxury. Children go to school unprepared, resulting in a failure to prioritize their own education, leading to further problems down the road. Lucky for some, there are teachers who are willing to contribute their own hard-earned money to make up for what some families cannot provide. The current system is unfair to teachers and unjust to the students who inevitably fall through the cracks.

Due to budget shortfalls, in the face of ever-rising education costs, teachers are all too often forced to dip into their own budgets to provide for their students. On average, teachers spend several hundred dollars a year on school supplies—a hard hit to many budgets, particularly for those just beginning a teaching career. While many loyal teachers make these expenditures without hesitation, I fear the lack of sufficient classroom resources deters quality educators from pursuing their profession in Wisconsin.

In order to provide some relief in this area, the federal government allows for a \$250 deduction on individual income taxes for expenditures on classroom supplies. In Wisconsin, there is currently no tax law that allows teachers to recoup such expenditures. It is time for this to change. Passage of Senate Bill 395 will make a much needed adjustment to tax filings for many of our teachers. A number of other states have already realized the importance of this issue and enacted similar laws. Taking care of educators is in line with Wisconsin's ardent commitment to education—a commitment we must retain.

Thank you for your time and consideration.

