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## Lawmakers consider \$250 tax credit for teachers buying own classroom supplies

**By Howard Fischer and Carol Ann Alaimo**  
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Some Tucson teachers - and Arizona's largest teacher organization - are less than thrilled by a state proposal to give educators \$250 tax breaks for school supplies they buy with their own money.

State senators took the first steps toward enacting the break on Thursday. The proposal would allow teachers to reduce their state income tax liability by up to \$250 a year on a dollar-for-dollar basis for the classroom supplies they purchased on their own. The credits would be available beginning with tax returns filed next spring.

It's a nice gesture, the local educators say. But it doesn't come close to what some really spend on pencils, paper, books and other learning aids for students. And it doesn't fix the problem of chronic underfunding of education - the reason teachers dip into their wallets in the first place, they say.

"I think it's good we're being recognized, but I hope they don't think this solves all our problems," said Henry Emery, a teacher at Hendricks Elementary School in the Flowing Wells School District.

### Many teachers spend more

"I spend more than \$250 a year on things for the classroom and I know many teachers do," said Emery, who said he has purchased books, aquarium supplies and other items out-of-pocket.

"The fact is, education needs more dollars," he said.

The measure, which Legislative staffers estimate would cut state revenues by close to \$12.7 million if taken by all state public school teachers, also is drawing the ire of the Arizona Education Association.

"We don't want teachers to have to spend their own money to buy supplies," said AEA President John Wright.

He said putting a tax credit on the books recognizes - and makes a part of state policy - the idea that teachers should dip into their personal funds for classroom supplies.

Wright said the AEA wants to replace the bill with a state appropriation to schools for supplies.

### Sponsor disagrees

But Sen. Dean Martin, R-Phoenix, sponsor of SB 1083, suggested the organization is out of touch with its members. He said teachers are "very

### How it would work

#### Deductions versus credits:

Situation: A teacher spends \$250 on classroom supplies.

Current federal deduction: Teacher reduces federal taxable income by \$250. If the teacher is in the 28 percent tax bracket, that reduces federal tax liability by \$70.

Proposed state credit: Teacher reduces state tax liability by \$250. If state tax liability is less, teacher gets check from state for balance.

#### What now

The next steps for SB 1083 - it could be sidetracked at any point:

- Review by Senate Rules Committee to ensure constitutionality.
- Floor debate and vote by full Senate.
- Approval by one or more House committees.
- Floor debate and vote by full House.
- Legislative leaders decide if state budget can afford \$12.7 million hit.
- Governor has option to sign or veto.

#### How to comment

- Legislative switchboard in Phoenix: 1-800-352-8404.
- Tucson satellite office: 398-6000.

Some local teachers said they were pleased by the proposal, which now goes to the full Senate. But they said it isn't a permanent fix.

Joanna Gipson, a sixth-grade reading teacher at TUSD's Hohokam Middle School, sees the break as a sign state lawmakers recognize the sacrifices teachers make for students. But the larger problem of inadequate school funding "really needs to be addressed," she added.

Gipson said she spends "at least \$500 a year" scouring discount stores for spiral notebooks, pencils and white boards for students to write on.

Paul Karlowicz, president of the Tucson Education Association, a union that represents teachers in TUSD, said paying for school supplies is a widespread practice among local teachers. Some spend as much as \$1,000 a year, he said. A 2003 report by the National Education Association said U.S. teachers average \$443 a year.

Adriana Molina, who teaches folklorico at Sunnyside High School, said she spends "close to \$1,000" on costumes and other items for students. She sees the tax credit as a good idea. Personal spending by teachers is a fact of life "if you want to do the job right," she said.

But Karlowicz, of the TUSD teacher's union, said the break is a band-aid solution. The real fix is for "the Legislature to fully fund public education so teachers wouldn't have to reach into their own pockets," he said.

The state association's Wright echoed the thought.

"If the state of Arizona believes we need to spend money on supplies, we should give the schools the money to buy the supplies," he said. He added any such measure could be written in a way to ensure schools use the money solely for that purpose.

### **Federal tax deduction**

Sen. Gabrielle Giffords, D-Tucson, expressed similar concern. "I just don't think it's fair to put the burden on teachers to start doing what the schools should be doing," she said.

Teachers already are entitled to a \$250 deduction on federal tax returns for classroom supplies. But a deduction only decreases the teacher's taxable income: The actual reduction in tax liability is a percentage of that figure, depending on each person's tax bracket.

By contrast, a tax credit would mean every dollar spent on supplies reduces the teacher's state tax liability by an equal amount, up to the \$250 maximum. If the legislation becomes law, though, teachers would not be able to take both the federal deduction and the state tax credit.

• Contact reporter Carol Ann Alaimo at 573-4138 or [calaimo@azstarnet.com](mailto:calaimo@azstarnet.com).

### NewsTalk

- *Should teachers be given tax credits to make up for money they spend on classroom supplies?*
- *Should other funding approaches be considered such as an increase in what's given to schools?*

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