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## A BILL FOR AN ACT

RELATING TO TEACHERS.

**BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:**

1           SECTION 1. Chapter 302A, Hawaii Revised Statutes, is  
2 amended by adding a new section to be appropriately designated  
3 and to read as follows:

4           "§302A-       Public school teachers reimbursement special  
5 fund. (a) There is created a public school teachers  
6 reimbursement special fund to reimburse teachers for out-of-  
7 pocket classroom expenses. The special fund shall be  
8 administered by the department of education.

9           (b) The special fund shall include sums transferred from  
10 the general excise tax under section 237-31.

11           (c) The department of education shall annually apportion  
12 moneys in the fund to all public schools based on the student  
13 weighted formula under section 302A-1303.6. The principals of  
14 each public school shall divide the apportioned moneys equally  
15 to all teachers in their schools; provided that a teacher  
16 receiving funds under this section shall have worked as a  
17 teacher for the department of education for the entire previous  
18 school year.



1        (d) The department of education and the department of  
2 budget and finance may adopt rules pursuant to chapter 91 to  
3 effectuate this section."

4        SECTION 2. Section 237-31, Hawaii Revised Statutes, is  
5 amended to read as follows:

6        "**§237-31 Remittances.** All remittances of taxes imposed by  
7 this chapter shall be made by money, bank draft, check,  
8 cashier's check, money order, or certificate of deposit to the  
9 office of the department of taxation to which the return was  
10 transmitted. The department shall issue its receipts therefor  
11 to the taxpayer and shall pay the moneys into the state treasury  
12 as a state realization, to be kept and accounted for as provided  
13 by law; provided that:

14        (1) The sum from all general excise tax revenues realized  
15 by the State that represents the difference between  
16 \$90,000,000 and the proceeds from the sale of any  
17 general obligation bonds authorized for that fiscal  
18 year for the purposes of the state educational  
19 facilities improvement special fund shall be deposited  
20 in the state treasury in each fiscal year to the  
21 credit of the state educational facilities improvement



1 special fund for public school capital improvement  
 2 program needs; [~~and~~]  
 3 (2) A sum, not to exceed \$5,000,000, from all general  
 4 excise tax revenues realized by the State shall be  
 5 deposited in the state treasury in each fiscal year to  
 6 the credit of the compound interest bond reserve  
 7 fund[~~-~~]; and  
 8 (3) A sum, not to exceed \$ \_\_\_\_\_, from all general  
 9 excise tax revenues realized by the State shall be  
 10 deposited annually in the public school teachers  
 11 reimbursement fund under section 302A- \_\_\_\_\_."

12 SECTION 3. Statutory material to be repealed is bracketed  
 13 and stricken. New statutory material is underscored.

14 SECTION 4. This Act shall take effect upon its approval  
 15 and shall apply to taxable years beginning after December 31,  
 16 2007; provided that amendments made to section 237-31, Hawaii  
 17 Revised Statutes, by this Act, shall not be repealed when  
 18 section 237-31, Hawaii Revised Statutes is reenacted on June 30,  
 19 2008, pursuant to Act 304, Session Laws of Hawaii 2006.

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**Report Title:**

Teachers; General Excise Tax

**Description:**

Provides an annual apportionment of funds from the general excise tax to all public school teachers for reimbursement of classroom out-of-pocket expenses.

