

SB2624

Measure Title: RELATING TO TAXATION.

Report Title: Tax Credit; Education; Tax Credit for Certain Expenses of School Teachers

Description: Authorizes a state income tax credit for certain expenses paid or incurred by school teachers, special education teachers, school librarians, and counselors for supplementary materials used in the classroom.

Companion:

Package: None

Current Referral: EDU, WAM

Introducer(s): KIDANI

Written Only

DAVID Y. IGE
GOVERNOR



KATHRYN S. MATAYOSHI
SUPERINTENDENT

STATE OF HAWAII
DEPARTMENT OF EDUCATION
P.O. BOX 2360
HONOLULU, HAWAII 96804

Date: 02/05/2016

Time: 01:25 PM

Location: 229

Committee: Senate Education

Department: Education

Person Testifying: Kathryn S. Matayoshi, Superintendent of Education

Title of Bill: SB 2624 RELATING TO TAXATION.

Purpose of Bill: Authorizes a state income tax credit for certain expenses paid or incurred by school teachers, special education teachers, school librarians, and counselors for supplementary materials used in the classroom.

Department's Position:

The Department of Education supports the intent of SB 2624. Teachers have historically incurred expenses when creating a learning environment that enriches student achievement. However, we respectfully defer to the Department of Taxation and the Attorney General's office as to its appropriate implementation.

DAVID Y. IGE
GOVERNOR



CATHERINE PAYNE
CHAIRPERSON

STATE OF HAWAII
STATE PUBLIC CHARTER SCHOOL COMMISSION
(‘AHA KULA HO‘ĀMANA)

<http://CharterCommission.Hawaii.Gov>
1111 Bishop Street, Suite 516, Honolulu, Hawaii 96813
Tel: (808) 586-3775 Fax: (808) 586-3776

FOR: SB 2624 Relating to Taxation
DATE: Friday, February 5, 2016
TIME: 1:25 PM
COMMITTEE(S): Senate Committee on Education
ROOM: Conference Room 229
FROM: Tom Hutton, Executive Director
State Public Charter School Commission

Testimony in support of SB 2624

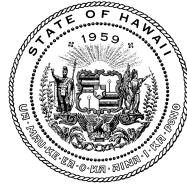
Chair Kidani, Vice Chair Harimoto, and members of the Committee:

The State Public Charter School Commission appreciates the opportunity to submit this testimony in support of Senate Bill 2624, "Relating to Taxation." This bill seeks to provide all public school teachers, librarians and counselors, including those who teach in public charter schools, with a tax credit for expenses paid or incurred for supplementary materials used in the classroom. The Commission supports efforts to assist our schools in retaining their teachers, librarians, and counselors.

Thank you for the opportunity to provide this testimony.

DAVID Y. IGE
GOVERNOR

SHAN TSUTSUI
LT. GOVERNOR



STATE OF HAWAII
DEPARTMENT OF TAXATION
P.O. BOX 259
HONOLULU, HAWAII 96809
PHONE NO: (808) 587-1540
FAX NO: (808) 587-1560

MARIA E. ZIELINSKI
DIRECTOR OF TAXATION

JOSEPH K. KIM
DEPUTY DIRECTOR

To: The Honorable Michelle N. Kidani, Chair
and Members of the Senate Committee on Education

Date: February 5, 2016
Time: 1:25 P.M.
Place: Conference Room 229, State Capitol

From: Maria E. Zielinski, Director
Department of Taxation

Re: S.B. 2624, Relating to Taxation.

The Department of Taxation (Department) appreciates the intent of S.B. 2624 and provides the following comments for your consideration.

S.B. 2624 creates a state income tax credit for certain expenses paid or incurred by a school teacher during a taxable year. The credit is capped at an unspecified amount per qualified taxpayer per taxable year. S.B. 2624 applies to taxable years beginning after December 31, 2015.

The Department notes that, currently, elementary and secondary school teachers may deduct these types of expenses from their federal income tax return. Hawaii income tax law conforms to this provision of the Internal Revenue Code; therefore, the teachers benefit from the federal deduction.

Although S.B. 2624 provides that no other tax credit can be claimed using expenses used to generate this credit, the bill does not prevent a taxpayer from claiming both the deduction and this tax credit for the same expenses. Therefore, S.B. 2624 would allow multiple tax benefits for the same expenses. The Department suggests amending subsection (d) so that qualifying taxpayers can only get a deduction or credit for the same expenses.

The Department also notes that the definition of "certain expenses" is very broad. The Department suggests narrowing or being more specific as to the expenses that qualify for the credit to avoid taxpayer confusion and compliance issues.

Finally, the Department requests it be amended to apply to taxable years beginning after December 31, 2017, to provide the Department sufficient time to implement this new tax credit.

Thank you for the opportunity to provide comments.

TAX FOUNDATION OF HAWAII

126 Queen Street, Suite 304

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: INCOME, Tax Credit for Certain Expenses Paid by Teachers

BILL NUMBER: SB 2624

INTRODUCED BY: KIDANI

EXECUTIVE SUMMARY: Allow teachers to claim a tax credit of up to \$500 for “certain expenses” which shall be deductible from the taxpayer’s income tax liability. Instead of using the tax system to “compensate” these teachers, first consideration should be given to “fixing the system” by giving teachers debit cards for the classroom supplies budget under EDN 100, similar to the system like the food stamp program. Should lawmakers adopt the proposed credit, then the federal deduction for the same expenses should be made inoperative to prevent a double benefit.

BRIEF SUMMARY: Adds a new section to HRS chapter 235 to allow qualifying taxpayers to claim a tax credit of up to \$500 for “certain expenses” which shall be deductible from the taxpayer’s income tax liability for the taxable year the credit is properly claimed. Defines “qualifying taxpayer” as a school teacher, special education teacher, school librarian, or counselor employed by the department of education, a charter school, or a private school in Hawaii that instructs students between pre-kindergarten and twelfth grade. Defines “certain expenses” as expenses paid or incurred by a qualified taxpayer who incurs the expenses in connection with books, supplies (other than athletic supplies for courses of instruction in health or physical education), computer equipment (including related software and services) and supplementary materials used by the qualifying taxpayer in the classroom.

Credits in excess of a taxpayer’s income tax liability shall be credited against a taxpayer’s subsequent income tax liability. Claims for the credit, including any amended claims, must be filed on or before the end of the 12th month following the close of the taxable year. Allows the director of taxation to adopt necessary rules and forms pursuant to HRS chapter 91 to carry out this section, and to require the taxpayer to furnish reasonable information to ascertain the validity of the credit claim.

EFFECTIVE DATE: Tax years beginning after December 31, 2015.

STAFF COMMENTS: This measure proposes a tax credit of \$500 for 100% of certain out-of-pocket expenses incurred by a teacher. The credit proposed in this measure would be granted without regard to a taxpayer’s need for tax relief. It should be remembered that using the tax system to achieve social goals, as this measure proposes, is an inefficient means of accomplishing such goals.

It should be noted that state income tax law already conforms to the federal “above the line” deduction for educator expenses in Internal Revenue Code section 62(a)(2)(D). This deduction is taken before determining adjusted gross income and allows up to \$250 of unreimbursed qualified classroom expenses made by an educator (\$500 if the spouse is also an educator). This deduction

was scheduled to expire at the end of 2012, but the Tax Increase Prevention Act of 2014 extended the deduction to the end of 2014, and the Protecting Americans from Tax Hikes Act of 2016 made it permanent.

Most of us have heard stories about teachers in the public school system who have been forced to use their own funds for classroom materials, and we know that isn't right. But the problem is with the bureaucratic system of requesting the funds and having the system take as much as six months to approve the money. The money has been appropriated, and it is the system that is frustrating. Thus, instead of using the tax system to "compensate" these teachers, first consideration should be given to "fixing the system."

The suggestion has been made time and time again to give teachers debit cards of some type for the classroom supplies budget under EDN 100. The cards could be credited with a predetermined amount and could be encoded so that only defined classroom supplies could be purchased with that debit card. Such a system already has been employed to administer the state's food stamp program, so why can't a similar system be established for classroom supplies rather than mucking up the tax system?

Instead of just throwing money at a problem, in this case a tax credit, lawmakers should demand that the department fix the problem with the money that is there. It is the bureaucracy that needs to be addressed. Since the tax credit is an indirect additional burden on all remaining taxpayers as it shifts the burden to those not so favored, this proposal amounts to a tax increase and steals money from other programs.

Other technical considerations that lawmakers should consider if the bill is to go forward are these:

- The federal deduction should be made inoperable to prevent a double benefit for the same expenses.
- The definition of qualifying taxpayer in the bill has no threshold, so someone working as a teacher for one hour would qualify. Consider a definition similar to Internal Revenue Code section 62(d)(1)(A).
- There appears to be no requirement that the expense be unreimbursed. To prevent unintended benefit there should be recapture consequences if credited amounts are reimbursed.

From:
To:
Subject:
Date:

Testimony for Committee on Education
Friday, February 5, 2016
1:25pm

Honorable Chair Kidani and committee members,

My name is Alexandria Vaughn. This is my third year as a public school teacher in Hawaii. I teach STEM at Ewa Makai Middle School.

I am writing testimony to urge you to support SB2624.

I have been a teacher for about 9 years, with 3 of them being here in Hawaii. No matter where you live, teachers are continuously spending their own money to pay for supplies for the classroom. I am one of the fortunate teachers who works at Ewa Makai Middle and our principal gives us some monies each year to purchase supplies from Fisher. Even with these monies, I still find my self coming out of pocket for supplies/treats/incentives for my classroom.

There are some times where teachers just suck it up and buy what we need because the hassle of obtaining and processing a purchase order is too lengthy, or tedious. There are some times when you want to reward your kids for no apparent reason and commend them for their efforts and it isn't something that the school would fund. There are also some times when you have spent all your funds to buy supplies and then you get a new student who doesn't have anything. I have personally bought composition notebooks, rulers, folder paper, binders, and pencils for those who don't have. Students need basic materials in order to be successful.

Please don't think that we are complaining. We love our jobs and we do this so that our students become successful, and because we truly care. That being said, having a tax break and getting some of that back would help the teachers financially.

I hope we can count on you for your support for these tax credits for teachers by supporting SB2624.

--

Alexandria L. Vaughn
Project Lead the Way STEM
Ewa Makai Middle School
alexandria.vaughn@ewamakai.org

"Without hard work, nothing grows but weeds." Gordon B. Hinkley

From:
To:
Subject:
Date:

Testimony for Committee on Education

Friday, February 5, 2016

1:25pm

Honorable Chair Kidani and committee members,

My name is Boni Webster. This is my 12th year as a public school teacher in Hawaii. I teach English at Ewa Makai Middle School.

I am writing testimony to urge you to support SB2624. As you know, small increases in teacher salaries in Hawaii do not begin to keep pace with the cost of living, particularly the cost of housing, in our state. Teachers make sacrifices every day in order to meet the needs of students. This small sacrifice on your part would at least indicate to teachers that you are serious making sure that teachers have a fair wage.

NEA stated it best recently when explaining why tax credits are needed for teachers.

"Educators often reach into their own pockets to purchase classroom supplies because they want to make sure students have what they need to succeed. Studies show that educators are spending more of their own funds each year to supply their classrooms and purchase essential items such as pencils, glue, scissors, and facial tissues. According to NEA's most recent survey, 97 percent of educators surveyed indicated that, in 2006, they had spent some of their own money to meet the needs of their students. These educators spent an average of \$477 a year out of their own pockets to purchase classroom supplies such as books, pencils, paper, and art supplies.

According to a 2010 report by Office Max, seven in ten teachers report their schools are not able to provide them with all the necessary tools to effectively teach their students, and 79% of educators say their classrooms are in need of more items that they currently lack such as essential classroom supplies, paper products, and arts and crafts supplies. The majority (82%) of teachers think it is their responsibility to ensure students have the best learning experience possible – no matter the price tag – spending their own money on supplies for their students each year. Everyday classroom supplies such as pencils and pens (78%), prizes and incentives (72%), and arts and crafts supplies (72%) top the list of purchases teachers make using their own cash.

(<http://www.nea.org/home/52154.htm>)

Many educators are finding the need to reach into their own pocket has increased in these difficult economic times, as funding cuts lead to shortages in essential supplies and more students come to school without basic learning tools. A large majority of educators also spend an average of \$15 a month out of their own pockets to feed students." (*Status of the American Public School Teacher 2005–2006*, March 2010.).

I hope we can count on you for your support for these tax credits for teachers by supporting SB2624.

--

Boni Webster, MAEd

Team 7B English

Ewa Makai Middle School

boni.webster@ewamakai.org

808-687-9500

From: [Chris Santomauro](#)
To: [EDU Testimony](#)
Subject: Testimony in Support of SB2624
Date: Thursday, February 04, 2016 4:24:28 PM

Testimony for Committee on Education

Friday, February 5, 2016

1:25pm

My name is Christian Santomauro. This is my 3rd year as a public school teacher in Hawaii. I teach Special Education at Castle High School in Kaneohe, HI.

I am writing testimony to urge you to support SB2624.

I teach at a school where supplies are held away from teachers because there isn't enough money to purchase enough supplies for everyone. I have to walk with my ream of paper to the copy room because we don't have enough money to allow everyone to make as many copies as they need; we need to ration. When I try to staple packets of paper together, there are no staples in the stapler; someone has taken them for their own room because they don't have enough, and in order to get more staples I need to fill out a request form since there are again not enough to go around for everyone. Again, we need to ration.

So instead of just sucking it up and rationing, many of us teachers choose to dig into our own pockets so we have what we need in order to help our kids. It is not too much to ask to allow us to get a small tax credit to help support the expenditures we make out of our own finances to support our schools.

I hope we can count on you for your support for these tax credits for teachers by supporting SB2624.

Christian Santomauro
Castle High School
csantoma@gmail.com

From:
To:
Subject:
Date:

Testimony for Committee on Education

Friday, February 5, 2016

1:25pm

Testimony in support of SB2624

Honorable Chair Kidani and committee members,

My name is, David Wng. This is my 25th year as a public school teacher in Hawaii. I teach Science at Ewa Makai Middle school.

I am writing testimony to urge you to support SB2624.

NEA stated it best recently when explaining why tax credits are needed for teachers.

"Educators often reach into their own pockets to purchase classroom supplies because they want to make sure students have what they need to succeed. Studies show that educators are spending more of their own funds each year to supply their classrooms and purchase essential items such as pencils, glue, scissors, and facial tissues. According to NEA's most recent survey, 97 percent of educators surveyed indicated that, in 2006, they had spent some of their own money to meet the needs of their students. These educators spent an average of \$477 a year out of their own pockets to purchase classroom supplies such as books, pencils, paper, and art supplies.

According to a 2010 report by Office Max, seven in ten teachers report their schools are not able to provide them with all the necessary tools to effectively teach their students, and 79% of educators say their classrooms are in need of more items that they currently lack such as essential classroom supplies, paper products, and arts and crafts supplies. The majority (82%) of teachers think it is their responsibility to ensure students have the best learning experience possible – no matter the price tag – spending their own money on supplies for their students each year. Everyday classroom supplies such as pencils and pens (78%), prizes and incentives (72%), and arts and crafts supplies (72%) top the list of purchases teachers make using their own cash.

<http://www.nea.org/home/52154.htm>

Many educators are finding the need to reach into their own pocket has increased in these difficult economic times, as funding cuts lead to shortages in essential supplies and more students come to school without basic learning tools. A large majority of educators also spend an average of \$15 a month out of their own pockets to feed students." (*Status of the American Public School Teacher 2005–2006*, March 2010.).

I hope we can count on you for your support for these tax credits for teachers by supporting SB2624.

David Wong
Ewa Makai Middle School

jabezinc@yahoo.com

From:
To:
Subject:
Date:

Testimony for Committee on Education

Friday, February 5, 2016

1:25pm

Honorable Chair Kidani and committee members,

My name is Emi Ancog. This is my 15th year as a public school educator in Hawaii. I am a counselor at Ewa Makai Middle School.

I am writing testimony to urge you to support SB2624.

NEA stated it best recently when explaining why tax credits are needed for teachers.

"Educators often reach into their own pockets to purchase classroom supplies because they want to make sure students have what they need to succeed. Studies show that educators are spending more of their own funds each year to supply their classrooms and purchase essential items such as pencils, glue, scissors, and facial tissues. According to NEA's most recent survey, 97 percent of educators surveyed indicated that, in 2006, they had spent some of their own money to meet the needs of their students. These educators spent an average of \$477 a year out of their own pockets to purchase classroom supplies such as books, pencils, paper, and art supplies.

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I hope we can count on you for your support for these tax credits for teachers by supporting SB2624.

Emi Ancog
Ewa Makai Middle School
emi.ancog@ewamakai.org

From:
To:
Subject:
Date:

Honorable Chair Kidani and committee members,

My name is Felicia Villalobos. This is my 10th year as a public school teacher in Hawaii. I teach first grade at Wilcox Elementary School on the island of Kaua'i. Being a teacher on an outer island greatly impacts our classroom budget and access to supplies. Due to DOE policies, our vendor list is very small and the vendors we do have access to have high shipping and tax costs. I've spent up to \$2,000 a year on school supplies for my classroom out of my own pocket. I am writing testimony to urge you to support SB2624.

I hope we can count on you for your support for these tax credits for teachers by supporting SB2624.

Mahalo for your time,

Felicia Villalobos

NAME: Felicia Villalobos
SCHOOL: Wilcox Elementary School
EMAIL: felicia_lobos@yahoo.com

All messages are sent with Love from Felicia's iPhone

From:
To:
Subject:
Date:

Testimony for Committee on Education

Friday, February 5, 2016

1:25pm

Honorable Chair Kidani and committee members,

My name is Ihilani Szmodis. This is my 13th year as a public school teacher in Hawaii. I teach science at Ewa Makai Middle School.

I am writing testimony to urge you to support SB2624.

NEA stated it best recently when explaining why tax credits are needed for teachers.

"Educators often reach into their own pockets to purchase classroom supplies because they want to make sure students have what they need to succeed. Studies show that educators are spending more of their own funds each year to supply their classrooms and purchase essential items such as pencils, glue, scissors, and facial tissues. According to NEA's most recent survey, 97 percent of educators surveyed indicated that, in 2006, they had spent some of their own money to meet the needs of their students. These educators spent an average of \$477 a year out of their own pockets to purchase classroom supplies such as books, pencils, paper, and art supplies.

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I hope we can count on you for your support for these tax credits for teachers by supporting SB2624.

Ihilani Szmodis
Ewa Makai Middle School
iszmodis@gmail.com

From:
To:
Subject:
Date:

Testimony for Committee on Education

Friday, February 5, 2016

1:25pm

Honorable Chair Kidani and committee members,

My name is Jan Combs This is my 15th year as a public school teacher in Hawaii. I teach PE at Ewa Makai Middle School.

I am writing testimony to urge you to support SB2624. I'm so disheartened that we are essential to the well-being of our youth and yet, many of us cannot afford to purchase our own homes. I often think about moving to another state in which I could make a better living. I never expected to become rich. It's not why I teach. However, making a descent living isn't asking for too much.

NEA stated it best recently when explaining why tax credits are needed for teachers.

"Educators often reach into their own pockets to purchase classroom supplies because they want to make sure students have what they need to succeed. Studies show that educators are spending more of their own funds each year to supply their classrooms and purchase essential items such as pencils, glue, scissors, and facial tissues. According to NEA's most recent survey, 97 percent of educators surveyed indicated that, in 2006, they had spent some of their own money to meet the needs of their students. These educators spent an average of \$477 a year out of their own pockets to purchase classroom supplies such as books, pencils, paper, and art supplies.

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I hope we can count on you for your support for these tax credits for teachers by supporting SB2624.

Sincerely,

Jan Combs
Ewa Makai Middle School
jan.combs@ewamakai.org
rolexgixxer@gmail.com

From:
To:
Subject:
Date:

Testimony for Committee on Education

Friday, February 5, 2016

1:25pm

Honorable Chair Kidani and committee members,

My name is Jocelyn Olegario. This is my 4th year as a public school teacher in Hawaii. I teach Social Studies and AVID at Ewa Makai Middle School.

I am writing testimony to urge you to support SB2624.

NEA stated it best recently when explaining why tax credits are needed for teachers.

"Educators often reach into their own pockets to purchase classroom supplies because they want to make sure students have what they need to succeed. Studies show that educators are spending more of their own funds each year to supply their classrooms and purchase essential items such as pencils, glue, scissors, and facial tissues. According to NEA's most recent survey, 97 percent of educators surveyed indicated that, in 2006, they had spent some of their own money to meet the needs of their students. These educators spent an average of \$477 a year out of their own pockets to purchase classroom supplies such as books, pencils, paper, and art supplies.

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I hope we can count on you for your support for these tax credits for teachers by supporting SB2624.

Jocelyn Olegario
Ewa Makai Middle School
jocelyn.olegario@ewamakai.org

--

Jocelyn Olegario
AVID Elective Teacher
Ewa Makai Middle School

From:
To:
Subject:
Date:

Honorable Chair Kidani and committee members,

My name is Joshua Ching. This is my 15th year as a public school teacher in Hawaii. I teach 8th Grade English at Ewa Makai Middle school.

I am writing testimony to urge you to support SB2624.

NEA stated it best recently when explaining why tax credits are needed for teachers.

"Educators often reach into their own pockets to purchase classroom supplies because they want to make sure students have what they need to succeed. Studies show that educators are spending more of their own funds each year to supply their classrooms and purchase essential items such as pencils, glue, scissors, and facial tissues. According to NEA's most recent survey, 97 percent of educators surveyed indicated that, in 2006, they had spent some of their own money to meet the needs of their students. These educators spent an average of \$477 a year out of their own pockets to purchase classroom supplies such as books, pencils, paper, and art supplies.

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I hope we can count on you for your support for these tax credits for teachers by supporting SB2624.

--

Joshua Ching
Ewa Makai Middle School
joshua.ching@ewamakai.org

From:
To:
Subject:
Date:

Testimony for Committee on Education

Friday, February 5, 2016

1:25pm

Honorable Chair Kidani and committee members,

My name is Julie Moix. This is my 21st year as a public school teacher in Hawaii. I teach 7th grade mathematics at Ewa Makai Middle School.

I am writing testimony to urge you to support SB2624.

NEA stated it best recently when explaining why tax credits are needed for teachers.

"Educators often reach into their own pockets to purchase classroom supplies because they want to make sure students have what they need to succeed. Studies show that educators are spending more of their own funds each year to supply their classrooms and purchase essential items such as pencils, glue, scissors, and facial tissues. According to NEA's most recent survey, 97 percent of educators surveyed indicated that, in 2006, they had spent some of their own money to meet the needs of their students. These educators spent an average of \$477 a year out of their own pockets to purchase classroom supplies such as books, pencils, paper, and art supplies.

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I hope we can count on you for your support for these tax credits for teachers by supporting SB2624.

Julie Moix
Ewa Makai Middle School
Mathematics Teacher

(808)687-9541
Room F-106

From:
To:
Subject:
Date:

Testimony for Committee on Education

Friday, February 5, 2016

1:25pm

Honorable Chair Kidani and committee members,

My name is Kawehealani Kanae. This is my first year as a public school teacher in Hawaii. I teach Community Based Instruction in a fully self contained classroom at Ewa Makai Middle School.

I am writing testimony to urge you to support SB2624.

NEA stated it best recently when explaining why tax credits are needed for teachers.

"Educators often reach into their own pockets to purchase classroom supplies because they want to make sure students have what they need to succeed. Studies show that educators are spending more of their own funds each year to supply their classrooms and purchase essential items such as pencils, glue, scissors, and facial tissues. According to NEA's most recent survey, 97 percent of educators surveyed indicated that, in 2006, they had spent some of their own money to meet the needs of their students. These educators spent an average of \$477 a year out of their own pockets to purchase classroom supplies such as books, pencils, paper, and art supplies.

According to a 2010 report by Office Max, seven in ten teachers report their schools are not able to provide them with all the necessary tools to effectively teach their students, and 79% of educators say their classrooms are in need of more items that they currently lack such as essential classroom supplies, paper products, and arts and crafts supplies. The majority (82%) of teachers think it is their responsibility to ensure students have the best learning experience possible – no matter the price tag – spending their own money on supplies for their students each year. Everyday classroom supplies such as pencils and pens (78%), prizes and incentives (72%), and arts and crafts supplies (72%) top the list of purchases teachers make using their own cash.

(<http://www.nea.org/home/52154.htm>)

Many educators are finding the need to reach into their own pocket has increased in these difficult economic times, as funding cuts lead to shortages in essential supplies and more students come to school without basic learning tools. A large majority of educators also spend an average of \$15 a month out of their own pockets to feed students." (*Status of the American Public School Teacher 2005–2006*, March 2010.).

I hope we can count on you for your support for these tax credits for teachers by supporting SB2624.

Kawehealani Kanae
Ewa Makai Middle
kawehealani.kanae@ewamakai.org



From:
To:
Subject:
Date:

Honorable Chair Kidani and committee members,

My name is Loan Lim. This is my fifteenth year as a public school teacher in Hawaii. I teach medically fragile students in a fully-self contained classroom at Ewa Makai Middle School.

I am writing testimony to urge you to support SB2624.

From:
To:
Subject:
Date:

Testimony for Committee on Education

Friday, February 5, 2016

1:25pm

Honorable Chair Kidani and committee members,

My name is Melissa MacIntosh. This is 7 year as a public school teacher in Hawaii. I teach special education math at Ewa Makai Middle School.

I am writing testimony to urge you to support SB2624.

NEA stated it best recently when explaining why tax credits are needed for teachers.

"Educators often reach into their own pockets to purchase classroom supplies because they want to make sure students have what they need to succeed. Studies show that educators are spending more of their own funds each year to supply their classrooms and purchase essential items such as pencils, glue, scissors, and facial tissues. According to NEA's most recent survey, 97 percent of educators surveyed indicated that, in 2006, they had spent some of their own money to meet the needs of their students. These educators spent an average of \$477 a year out of their own pockets to purchase classroom supplies such as books, pencils, paper, and art supplies.

According to a 2010 report by Office Max, seven in ten teachers report their schools are not able to provide them with all the necessary tools to effectively teach their students, and 79% of educators say their classrooms are in need of more items that they currently lack such as essential classroom supplies, paper products, and arts and crafts supplies. The majority (82%) of teachers think it is their responsibility to ensure students have the best learning experience possible – no matter the price tag – spending their own money on supplies for their students each year. Everyday classroom supplies such as pencils and pens (78%), prizes and incentives (72%), and arts and crafts supplies (72%) top the list of purchases teachers make using their own cash.

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Many educators are finding the need to reach into their own pocket has increased in these difficult economic times, as funding cuts lead to shortages in essential supplies and more students come to school without basic learning tools. A large majority of educators also spend an average of \$15 a month out of their own pockets to feed students." (*Status of the American Public School Teacher 2005–2006*, March 2010.).

It was almost impossible to figure out how to maintain a reasonable style of living and also support my profession. New teachers and especially special education teachers are always struggling to get what they need when they need it. While there is a purchase order process and a reimbursement process it is literally an act of congress to get your needs met, in a timely fashion. I just received paperwork for a reimbursement from last year at a different school. This is not an anomaly. Please hear us.

I hope we can count on you for your support for these tax credits for teachers by supporting

SB2624.

Melissa MacIntosh
Ewa Makai Middle School
melissa.macintosh@ewamakai.org

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Melissa MacIntosh
7th Grade Math Resource
Ewa Makai Middle School

From:
To:
Subject:
Date:

Testimony for Committee on Education

Friday, February 5, 2016

1:25pm

Honorable Chair Kidani and committee members,

My name is Troi Orias. This is my 12th year as a public school teacher in Hawaii. I teach Special Education at Ewa Beach Elementary school. I have a fully self contained class for students with severe medically fragile needs of whom many live at a residential hospital away from their parents.

I am writing testimony to urge you to support SB2624. As a teacher, I spend close to a \$1000 dollars for my class out of pocket. Because of the unique nature of my class, there are no pre-made curriculum or text books that meet the significant needs of my students. Every activity we do need to be heavily modified to allow the kids access to learning. We work on academic concepts while tying them to adaptive and life skill goals. We rely on lots of hands on activities to expose the kids to experiences and sensory simulation that you and I may take for granted. I end up buying ingredients for cultural dishes, arts & craft supplies, and assistive technology components. I buy cleaning supplies such as laundry detergent, dish washing soap, hand sanitizer, and cleaning wipes since we have to maintain a sterile environment along with changing diapers, wiping saliva, and dealing with communicable diseases. We use up supplies so fast that I have to purchase every month at least. Since the majority of my kids do not have the same motor skills (they can't walk or move there hands well), I have to build and rig things so my students can get some interaction and find meaning from the simplest skills like holding a paint brush or turning on a toy. I spend at least \$200 on batteries alone. The amount my school provides along with the money I fund raise for my class is insignificant to what I spend. A tax credit is a much needed step towards helping my class.

Thank you.

Respectfully,
Troi Orias