

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2013

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HOUSE BILL 718  
Committee Substitute Favorable 5/8/13  
PROPOSED SENATE COMMITTEE SUBSTITUTE H718-PCS10609-RB-74

Short Title: Ensure Adequate Funds for TAs/Rev Allocation.

(Public)

Sponsors:

Referred to:

April 11, 2013

A BILL TO BE ENTITLED

AN ACT TO ENSURE THAT LOCAL SCHOOL ADMINISTRATIVE UNITS HAVE  
ADEQUATE FUNDS TO HIRE TEACHER ASSISTANTS FOR THE 2014-2015  
SCHOOL YEAR AND TO CLARIFY THE QUARTER-CENT LOCAL OPTION SALES  
TAX AUTHORITY FOR PUBLIC EDUCATION.

The General Assembly of North Carolina enacts:

**SECTION 1.(a)** Notwithstanding G.S. 115C-105.25(b)(5b), local school administrative units may convert positions allocated for classroom teachers to dollar equivalents and transfer the funds into the teacher assistant allotment at the statewide average salary for classroom teachers; provided, however, for each local school administrative unit, the sum of the amount initially allotted for teacher assistants for the 2014-2015 fiscal year and the amount transferred under this subsection shall not exceed the amount expended from the local school administrative unit's teacher assistant allotment in the 2013-2014 fiscal year by more than two percent (2%).

**SECTION 1.(b)** Local school administrative units may convert additional positions allocated for classroom teachers to dollar equivalents and transfer the funds into the teacher assistant allotment in accordance with G.S. 115C-105.25(b)(5b).

**SECTION 1.(c)** This section applies to the 2014-2015 fiscal year only.

**SECTION 1.(d)** This section becomes effective July 1, 2014.

**SECTION 2.(a)** If House Bill 1224, 2013 Regular Session, becomes law, then G.S. 115C-429(b), as amended by House Bill 1224, reads as rewritten:

"(b) The board of county commissioners shall complete its action on the school budget on or before July 1, or such later date as may be agreeable to the board of education. The commissioners shall determine the amount of county revenues to be appropriated in the county budget ordinance to the local school administrative unit for the budget year. The board of county commissioners may, in its discretion, allocate part or all of its appropriation by purpose, function, or project as defined in the uniform budget format. For allocations made by the board of county commissioners ~~for the purpose of or for a function related to instructional services,~~ that are derived from a tax levied under Article 43A of Chapter 105 of the General Statutes, the board of county commissioners may direct the amount of funds to be used for salaries of classroom teachers, salaries of classroom teacher assistants, and supplements of classroom teacher salaries. For the purposes of this section, a classroom teacher is an employee of a local board of education employed as a teacher who spends at least seventy percent (70%) of his or her work time in classroom instruction, and a classroom teacher assistant is an



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1 employee of a local board of education employed as a teacher assistant who spends at least  
2 seventy percent (70%) of his or her work time assisting in a classroom."

3 **SECTION 2.(b)** If House Bill 1224, 2013 Regular Session, becomes law, then  
4 G.S. 115C-433(b), as amended by House Bill 1224, reads as rewritten:

5 "(b) If the board of county commissioners allocates part or all of its appropriations  
6 pursuant to G.S. 115C-429(b), the board of education must obtain the approval of the board of  
7 county commissioners for an amendment to the budget that does any of the following:

8 (1) Increases or decreases expenditures from the capital outlay fund for projects  
9 listed in G.S. 115C-426(f)(1) or (2).

10 (2) Increases or decreases the amount of county appropriation allocated to a  
11 purpose or function by twenty-five percent (25%) or more from the amount  
12 contained in the budget ordinance adopted by the board of county  
13 commissioners: provided, that at its discretion, the board may in its budget  
14 ordinance specify a lesser percentage, so long as such percentage is not less  
15 than ten percent (10%).

16 (3) Decreases the amount of funds allocated for salaries of classroom teachers,  
17 salaries of classroom teacher assistants, and supplements of classroom  
18 teacher ~~salaries~~ salaries that is derived from a tax levied under Article 43A  
19 of Chapter 105 of the General Statutes. For the purposes of this section, a  
20 classroom teacher is an employee of a local board of education employed as  
21 a teacher who spends at least seventy percent (70%) of his or her work time  
22 in classroom instruction, and a classroom teacher assistant is an employee of  
23 a local board of education employed as a teacher assistant who spends at  
24 least seventy percent (70%) of his or her work time assisting in a  
25 classroom."

26 **SECTION 3.** This act becomes effective only if House Bill 1224, 2013 Regular  
27 Session, becomes law.

28 **SECTION 4.** Except as otherwise provided, this act is effective when it becomes  
29 law.