

**GENERAL ASSEMBLY OF NORTH CAROLINA**  
**SESSION 2013**

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**HOUSE BILL 718**

**Committee Substitute Favorable 5/8/13**

**Senate Rules and Operations of the Senate Committee Substitute Adopted 8/14/14**

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

(Public)

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Sponsors:

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Referred to:

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April 11, 2013

1                   **A BILL TO BE ENTITLED**

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

6   The General Assembly of North Carolina enacts:

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

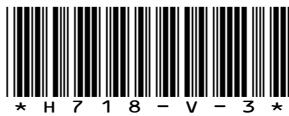
15       **SECTION 1.(b)** Local school administrative units may convert additional positions  
16   allocated for classroom teachers to dollar equivalents and transfer the funds into the teacher  
17   assistant allotment in accordance with G.S. 115C-105.25(b)(5b).

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

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

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

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



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.