



Senate Ways and Means Committee  
Proponent Testimony Senate Bill 26  
February 27, 2019

Chairman Terhar and Ranking member Williams, and members of the Ways and Means committee, I am Melissa Cropper, president of the Ohio Federation Teachers (OFT). OFT represents members in primary and secondary education, higher education, and the public sector.

I am here to testify in support of SB 26. SB 26, a bill that has gained bipartisan support, allows teachers to claim an income tax deduction of up to \$250 for out-of-pocket purchases for professional development and classroom supplies. SB 26 uses the \$250 federal tax deduction and allows teachers to take a \$100 state tax deduction for purchased professional development and schools supplies.

This bill is well-meaning but a member attending a leadership training conference this past weekend said, “why do we have to pay for anything.” Teachers spends over the \$350 tax deduction. This remark is telling. It begs the real question, will the 133rd General Assembly do what it must to fund quality education for every child in Ohio.

It’s time the legislature fully commits to this task. According to an August 2018 report by the Ohio Education Policy Institute on the 20 Years of School Funding Post-DeRolph, the average increase funding was 1.1 percent a year over the 20 years and that is thanks to significant increases in the first ten years.

“From FY99-FY19 Ohio’s lowest wealth school districts received a 29.4% increase in state local and local revenues after adjusting for inflation. This increase is only 3.8 percentage points greater than the inflation-adjusted increase in state and local revenue received by Ohio’s wealthiest school districts (25.6%) over the same period. In light of this, it is no wonder that the overall distribution of state and local revenue across Ohio school districts has not changed appreciably in the aftermath of DeRolph.”

Howard Fleeter, the author of the report, noted that after adjusting for inflation, state expenditures declined (by -3.9%) from FY09 to FY18.

I urge you to support SB 26. However, I hope you consider the recommendations of Representatives Cupp and Patterson and change the funding trajectory of Ohio’s school funding for the next 20 years.