

<p>TUCSON UNIFIED SCHOOL DISTRICT</p> <p>GOVERNING BOARD POLICY</p>	<p>POLICY TITLE:</p> <p>Student Fees (Tax Credits), Fines and Charges</p>
	<p>POLICY CODE: JQ</p>

Fee Waivers

The Board recognizes the need for student fees to fund certain school activities that are not financed by local, state, or federal funds. It also recognizes that some students may not be able to pay these fees. All fees shall contain a provision that allows the fees to be waived in the event of economic hardship to the pupil. A.R.S. 15-116(A). Non-payment of fees charged by the District, may not prevent a student from enrolling in, applying to or remaining enrolled in a public school. A.R.S. 15-116(B). No student will be denied an education as a result of inability to pay these supplementary charges. This policy does not prohibit the District from charging tuition to a non-state resident pupil, as required by statute (A.R.S. 15-116(C)).

Supplies and Equipment

Students will not be required to supply specific types of school supplies or equipment as a prerequisite to successful completion of a required course or project.

Students will, however, be responsible and accountable for loss of or damage to school property, including textbooks and library books.

The Superintendent will establish procedures through which students may be held responsible and accountable for loss of or damage to school property, including textbooks and library books.

Tax Credit contributions

Authorization is granted for the acceptance of fees or cash contributions paid by a taxpayer for support of extracurricular activities and character education programs in schools of the District. The Superintendent shall establish procedures to assure compliance with all requirements for reporting the receipt and expenditure of taxpayer contributions. See Regulation JQ-R.

Undesignated Tax Credit contributions

The site council of the public school that receives contributions that are not designated for a specific purpose shall determine how the contributions are used at the school site.

If at the end of a fiscal year a public school has unspent contributions that were previously designated for a specific purpose or program and that purpose or program has been discontinued or has not been used for two consecutive fiscal years, these contributions shall be considered undesignated in the following fiscal year for the purposes of this subsection, and the site council may transfer these undesignated contributions to any school within the same school district. (ARS 43-1089.01(F)).

For the purposes of this policy contributions toward standardized testing fees and test preparation programs (A.R.S. 43-1089(A)(1), A(3), H(6)) shall be defined as time limited funds with an automatic discontinuation date of June 30th of each calendar year.

School Websites

Per [Governing Board Policy DBC Budget Planning, Preparation and Schedules](#), not later than the 15th day of October, each Tucson Unified school shall post on its School website and annually report to the Governing Board an accounting of its unspent, unencumbered “undesignated” Tax Credit donations, following the format described in Policy DBC.

ADOPTED: August 16, 1960
Revision: January 19, 1971
Revision: June 4, 1991
Revision: September 9, 2008 (numeric to letter format only)
Review: December 14, 2010 (reviewed with no changes)
Revised: October 25, 2011
Revised: November 1, 2011 (correction to adoption/revision timeline only)
Revised: May 12, 2020
Revised: _____

LEGAL REF: A.R.S.

[15-116](#) Public schools; fees; waiver; prohibition
[15-342](#): Discretionary Powers
[15-719](#): Character education program instruction; fund
[15-724](#): Purchase of high school textbooks, subject matter materials and supplementary books; budget; rental
[15-727](#): Care and issue of textbooks, subject matter materials, supplementary books and instructional computer software
[15-728](#): Purchase of books by pupils or parent
[15-729](#): Use of monies received for lost or damaged textbooks
[43-1088 \(Tax\) Credit for contribution to qualifying charitable organizations; definitions](#)
[43-1089 Credit for contributions to school tuition organization](#)
[43-1089.01](#): Tax credit; public school fees and contributions; definitions
[43-1089.03: Credit for contributions to certified school tuition organization](#)

CROSS REF:

DBC – Budget Planning, Preparation, Schedules

DBC-R – Budget Planning, Preparation, Schedules

DKB – Salary Deductions

DRAFT

JQ – Student Fees (Tax Credits), Fines and Charges – _____