

NEVADA GIRLS STATE  
ASSEMBLY JOINT RESOLUTION NO. 1

Memorializes the 2019 session of the Nevada Legislature to enact legislation that will create a tax holiday for 3 to 7 days in August each year on clothing and footwear, backpacks, and school supplies to aid Nevada citizens in getting necessary supplies for education.

WHEREAS, Tax exemptions will make school items more affordable, of particular benefit to the 48 percent of Nevada families who are considered low income, according to the Nevada Center for Children in Poverty; and

WHEREAS, Students learn better and can focus on their education when not worried about having necessary supplies; and

WHEREAS, Students who receive the supplies needed for their education will perform better in school and on tests; and

WHEREAS, Tax exempts on school supplies will save teachers out of pocket costs when buying for their students as, on average, most teachers spent \$500 out of pocket in 2015, and 1 in 10 spent \$1000 or more on supply expenses in a study done by the Education Market Association, and in Nevada's Clark County School District teachers had an average of \$750 in expenses according to the *Las Vegas Sun*; and

WHEREAS, According to the *Washington Post* and the Southern Education Foundation, 51 percent of students in pre-kindergarten through 12<sup>th</sup> grade in the 2012-2013 school year were eligible for the federal program that provides free and reduced lunch; and

WHEREAS, Data also shows that the highest rates of poor students exist in Southern and Western states; and

WHEREAS, No tax on clothing and footwear, backpacks, and school supplies will benefit businesses and increase consumption of goods; and

WHEREAS, 17 states in the United States successfully participate in an annual school supply tax holiday; and

WHEREAS, No taxes on these items for 3-7 days will enable schools to buy supplies in bulk and better prepare their students while saving money; and

WHEREAS, Buyers participating must present valid proof of Nevada residency in order for their purchases to be tax free; therefore be it

RESOLVED BY THE GIRLS STATE OF NEVADA assembled in Carson City on June 30, 2017 that the 2019 session of the Nevada legislature is hereby memorialized to enact legislation to create a time period of 3 to 7 days in August in which school supplies, clothing and footwear, and backpacks are tax exempt in order to make supplies more affordable for citizens' education.