AN ACT

AMENDING SECTIONS 15-718.01 AND 43-1089.01, ARIZONA REVISED STATUTES; RELATING TO SCHOOL CURRICULA.

(TEXT OF BILL BEGINS ON NEXT PAGE)
Be it enacted by the Legislature of the State of Arizona:

Section 1. Section 15-718.01, Arizona Revised Statutes, is amended to read:

15-718.01. Instruction on cardiopulmonary resuscitation; exemptions; definition

A. ON OR BEFORE JULY 1, 2019, school districts and charter schools may
shall provide public school pupils with one or more training sessions in
cardiopulmonary resuscitation, through the use of psychomotor skills in an
age-appropriate manner, during the seventh, eighth, ninth, tenth, eleventh or
twelfth grade HIGH SCHOOL.

B. If a school district or charter school provides training pursuant
to this section, the training shall be based on the most current
training developed by a nationally recognized nonprofit organization that
provides training in cardiopulmonary resuscitation that is based on the most
current national evidence-based emergency cardiovascular care guidelines for
cardiopulmonary resuscitation. A SCHOOL DISTRICT OR CHARTER SCHOOL MAY
ASSIGN HOMEWORK TO SATISFY THE REQUIREMENTS OF THIS SUBSECTION AND
SUBSECTIONS B AND E OF THIS SECTION, IF THE COMPLETION OF THE HOMEWORK IS
VERIFIED BY A TEACHER OR PARENT.

C. If a school district or charter school offers instruction that
results in cardiopulmonary resuscitation certification, the instruction must
be provided by a certified cardiopulmonary resuscitation trainer. This
subsection does not require a teacher or administrator who facilitates,
provides or oversees the instruction to be an authorized trainer of
cardiopulmonary resuscitation if the instruction does not result in
cardiopulmonary resuscitation certification.

D. If a school district or charter school provides training
pursuant to this section, A pupil shall be excused from the instruction on
cardiopulmonary resuscitation at the request of either:

1. The pupil's parent.

2. A pupil who provides written documentation that the pupil has
previously received training in or is currently certified in cardiopulmonary
resuscitation.

3. A SCHOOL ADMINISTRATOR WHO MAY EXCUSE THE PUPIL FROM THE
INSTRUCTION IF THE PUPIL IS A PERSON WITH A PHYSICAL, MENTAL OR EMOTIONAL
DISABILITY.

E. If a school district or charter school provides training
pursuant to this section, A school district or charter school may accept from
any person, public entity or other legal entity in-kind donations of
materials, equipment or services that may be used in the instruction on
cardiopulmonary resuscitation.

E. A SCHOOL DISTRICT OR CHARTER SCHOOL MAY USE ANY OF THE FOLLOWING
PERSONS TO PROVIDE INSTRUCTION AND TRAINING PURSUANT TO THIS SECTION:
1. EMERGENCY MEDICAL TECHNICIANS.
2. PARAMEDICS.
3. FIRE DEPARTMENT PERSONNEL.
4. POLICE OFFICERS.
5. REPRESENTATIVES OF THE AMERICAN HEART ASSOCIATION.
6. REPRESENTATIVES OF THE AMERICAN RED CROSS.
7. TEACHERS.
8. OTHER SCHOOL EMPLOYEES.
9. OTHER SIMILARLY QUALIFIED PERSONS.
F. For the purposes of this section, "psychomotor skills" means sequences of physical actions that are practiced in a manner that supports cognitive learning.

Sec. 2. Section 43-1089.01, Arizona Revised Statutes, is amended to read:

43-1089.01. Tax credit; public school fees and contributions; definitions

A. A credit is allowed against the taxes imposed by this title for the amount of any fees PAID or cash contributions MADE by a taxpayer or on the taxpayer's behalf pursuant to section 43-401, subsection G during the taxable year to a public school located in this state for the support of FEES PAID FOR standardized testing fees for college credit or readiness offered by a widely recognized and accepted educational testing organization, the career and technical education industry certification assessment— OR preparation courses and materials for standardized testing— OR CONTRIBUTIONS FOR THE SUPPORT OF CARDIOPULMONARY RESUSCITATION TRAINING PURSUANT TO SECTION 15-718.01, extracurricular activities or character education programs of the public school, but not exceeding:

1. Two hundred dollars for a single individual or a head of household.
2. Three hundred dollars in taxable year 2005 for a married couple filing a joint return.
3. Four hundred dollars in taxable year 2006 and any subsequent taxable year for a married couple filing a joint return.

B. A husband and wife who file separate returns for a taxable year in which they could have filed a joint return may each claim only one-half of the tax credit that would have been allowed for a joint return.

C. The credit allowed by this section is in lieu of any deduction pursuant to section 170 of the internal revenue code and taken for state tax purposes.

D. If the allowable tax credit exceeds the taxes otherwise due under this title on the claimant's income, or if there are no taxes due under this title, the taxpayer may carry the amount of the claim not used to offset the taxes under this title forward for not more than five consecutive taxable years' income tax liability.
E. 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 a charter school does not have a site council, the principal, director or chief administrator of the charter school shall determine how the contributions that are not designated for a specific purpose 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.

F. A public school that receives fees or a cash contribution pursuant to subsection A of this section shall report to the department, in a form prescribed by the department, by February 28 of each year the following information:

1. The total number of fee and cash contribution payments received during the previous calendar year.
2. The total dollar amount of fees and contributions received during the previous calendar year.
3. The total dollar amount of fees and contributions spent by the school during the previous calendar year, categorized by specific standardized testing, preparation courses and materials for standardized testing, extracurricular activity or character education program.

G. For the purposes of this section, a contribution for which a credit is claimed and that is made on or before the fifteenth day of the fourth month following the close of the taxable year may be applied to either the current or preceding taxable year and is considered to have been made on the last day of that taxable year.

H. For the purposes of this section:
2. "Character education programs" means a program described in section 15-719.
3. "Extracurricular activities" means school-sponsored activities that require enrolled students to pay a fee in order to participate, including fees for:
   (a) Band uniforms.
   (b) Equipment or uniforms for varsity athletic activities.
   (c) Scientific laboratory materials.
   (d) In-state or out-of-state trips that are solely for competitive events. Extracurricular activities do not include any senior trips or events that are recreational, amusement or tourist activities.
4. "Public school" means a school that is part of a school district, a joint technical education district or a charter school.
5. "Standardized testing for college credit or readiness" includes the SAT, PSAT, ACT, advanced placement and international baccalaureate diploma tests and other similar tests.

6. "Widely recognized and accepted educational testing organization" means the college board, the ACT, the international baccalaureate and other organizations that are widely recognized and accepted by colleges and universities in the United States and that offer college credit and readiness examinations.