

# JLBC Fiscal Note

**BILL #** SB 1009

**SPONSOR:** Kavanagh

**PREPARED BY:** Gordon Robertson

**TITLE:** high school students; AED training

**STATUS:** As Introduced

## Description

SB 1009, As Introduced, would require public high schools to expand existing CPR training to also include training in the use of automated external defibrillators (AEDs) and would expand the allowable uses of the public school extracurricular activity fees tax credit to include AED training.

## Estimated Impact

We estimate that the bill would not have a direct impact on General Fund spending for public school formula costs.

To the extent some public schools would incur additional operational costs either for the acquisition of AED training devices or additional personnel or staffing costs to expand existing CPR training to include AEDs, the bill would require public schools to support these costs with existing resources.

Should the expanded uses of the public school extracurricular activity fees tax credit result in additional utilization of the tax credit, any increase in tax credit claims would represent a dollar-for-dollar decrease in General Fund revenues. We estimate any effect on tax credit utilization under this bill would be minimal.

## Analysis

Our estimate assumes the following:

- 1) Current law requires public schools to provide high school pupils with CPR training.
- 2) Most nationally recognized CPR trainings (e.g. American Heart Association and American Red Cross curricula) already incorporate AED training into their CPR training courses.
- 3) Current law permits public schools to partner with local law enforcement, first responders, or other similarly qualified persons to provide CPR training; the bill would allow those same entities to provide AED training.
- 4) To the extent some public schools do not rely on nationally recognized curricula and instead partner with a qualified third party to provide CPR training that would otherwise not include AED training in their instruction, some public schools may incur additional personnel or equipment costs under this bill.
- 5) In calendar year 2024, Arizona taxpayers donated \$41.4 million to the public school extracurricular activity fees tax credit. In the same year, taxpayers claimed \$35.7 million of these public school tax credits (taxpayers may carry forward a credit for up to 5 years). The \$35.7 million claimed as credits represents a dollar-for-dollar decrease in General Fund revenue.
- 6) If public school tax credit activity grows as a result of this bill, the resulting increase in donations would represent new revenues to public schools that could potentially offset new public school costs, while an increase in tax credit claims would represent a decrease to General Fund revenues.