

# Our Paramount Duty – Our Children



## Closing Unproductive Loopholes

Maintaining the **extracted fuel** tax loophole benefits just five oil refineries in the state. Oil company profits are high enough already – our children’s education is far more important. Closing the loophole will raise \$31.7 million this year for education and \$59.1 million in the 2015-17 biennium.

Closing the sales tax loophole for **bottled water** will raise \$24.3 million this year for education and \$48.2 million in the 2015-17 biennium.

Changing the current **out-of-state resident** sales tax exemption to a refund program will raise \$29 million this year for education and \$61.3 million in the 2015-17 biennium.

Eliminating the preferential tax rate for resellers of prescription drugs so that **out-of-state drug companies** that warehouse drugs here pay the standard wholesaling and retailing B&O tax rates that everyone else pays will raise \$15.6 million this year for education and \$34.3 million in the 2015-17 biennium.

## Funding Our Students’ Education

**Class Size Reduction** is a proven reform to enhance student achievement. This proposal invests \$21.5 million to lower 2<sup>nd</sup> grade class sizes in high poverty schools from 24.1 students to 20.85, to sustain the gains from the class size reduction in K-1 made in the 2013 budget.

**All-Day Kindergarten** is key to starting a student’s learning career off on the right foot. This proposal invests \$27.9 million to increase the number of schools offering state-funded all-day K from 43.75% to 57.5%.

The state needs to pay its fair share of the **Materials, Supplies and Operating Costs** that schools need to operate. This proposal invests \$38.5 million in the basic things students need to learn like textbooks, science labs, and heating bills.

We want the best teachers possible in every classroom, and to recruit and retain the best we need to pay a fair wage. The voter-approved **Cost Of Living Adjustment** for teachers has been suspended by the Legislature for six years – this proposal invests \$51.7 million to reinstate it. As the Supreme Court made clear, “nothing could be more basic than adequate pay” for teachers.



# There is no excuse for inaction