

**DEPARTMENT OF EDUCATION
PROFESSIONAL STANDARDS BOARD**

Statutory Authority: 14 Delaware Code, Section 1205(b) (14 **Del.C.** §1205(b)
14 **DE Admin. Code**

IMPLEMENTING FINAL ORDER

The Professional Standards Board's Ethical Guideline for Delaware Educators

I. Summary of the Evidence and Information Submitted

The Professional Standards Board is committed to providing leadership for improving the quality of education in the State of Delaware by establishing high standards for educator licensure, certification, professional development and conduct. The purpose of The Professional Standards Board's Ethical Guideline for Delaware Educators is to inform and clarify expectations and commitments of educators to the student, the profession and the educational community. This applies to current Delaware educators, those educators new to Delaware and recent college graduates. This guideline is not intended to be a definitive list of acceptable and unacceptable behaviors, but is intended to be an edifying document that will facilitate conversations and reflections of current and future practice.

II. Effective Date of Order

The effective date of this Order shall be August 6, 2009

APPROVED BY THE PROFESSIONAL STANDARDS BOARD THE 6TH DAY OF AUGUST, 2009

Kathleen Thomas, Chair	Jill Lewandowski
Joanne Christian	Wendy Murray
Samtra Devard	Gretchen Pikus
Marilyn Dollard	Whitney Price
Karen Gordon	Karen Schilling-Ross
Cristy Greaves	Michael Thomas
Lori Hudson	Carol Vukelich
David Kohan	Cathy Zimmerman

IT IS SO ENDORSED THIS 20TH DAY OF AUGUST, 2009 BY THE STATE BOARD OF EDUCATION

Teri Quinn Gray, Ph.D., President	Dennis J. Savage
Jorge Melendez, Vice President	Terry Whittaker Ed.D.
G. Patrick Heffernan	James Wilson Ed.D.
Barbara Rutt	

The Professional Standards Board's Ethical Guideline for Delaware Educators

Preamble

The Professional Standards Board is committed to providing leadership for improving the quality of education in the State of Delaware by establishing high standards for educator licensure, certification, professional development and conduct.

Purpose Statement

The purpose of The Professional Standards Board's Ethical Guideline for Delaware Educators is to inform and clarify expectations and commitments of educators to the student, the profession and the educational community. This applies to current Delaware educators, those educators new to Delaware and recent college graduates. This guideline is not intended to be a definitive list of acceptable and unacceptable behaviors, but is

intended to be an edifying document that will facilitate conversations and reflections of current and future practice.

Forward

Delaware educators recognize the trust and responsibility the public has vested in the profession for educating the children of Delaware. Educators acknowledge the worth and dignity of all people and must exemplify a commitment first to the student, to teaching and student learning, the profession and to their educational community. Delaware educators are entrusted to pursue personal professional growth, to promote democratic citizenship and diversity, and to serve as appropriate role models.

Commitments

To the Student

- **Standard:** *The educator's primary commitment is to students: the students' pursuit of knowledge, the development of the students' potential and the students' cognitive, physical and psychological safety.*
 - The educator shall treat every student with dignity and respect by valuing students' personal boundaries and maintaining professional relationships with students both inside and outside of the classroom or school. Educators shall engage all students in the acquisition of knowledge and understanding in an environment free from harassment, intimidation or physical danger. The educator shall accord just and equitable treatment to every student, regardless of race, color, creed, sex, sexual preference, age, socioeconomic status, handicapping condition, national origin or ethnic background. The educator promotes the worth and dignity of each student and has an obligation to support each student in the quest of reaching his/her full potential and of becoming a contributing member in our democratic society.

To the Profession

- **Standard:** *The educator, in maintaining the dignity of the profession, shall demonstrate personal integrity, exemplify honesty and compassion, maintain high levels of competence, engage in or lead appropriate continuing professional development to move their students and the profession forward, and respect and follow the law.*
 - The educator shall encourage, support and respect fellow educators by providing the best of educational services. The educator shall respect the confidential expectations of the profession with students, colleagues and in records, and shall refrain from the exploitation of relationships for personal gain. The educator has an obligation to raise educational standards; to keep abreast of current research and technology; to commit to their own learning; and to create, support and maintain challenging learning environments for all. Educators collaborate with colleagues in the interest of student learning. The educator serves as a positive role model and shall refrain from the use of alcohol, tobacco and/or drugs on any school grounds or at any school activity. The educator is aware of the fine line between his/her personal and professional life relative to the purposeful or inadvertent sharing of digital media and burgeoning internet applications, and therefore exercises due diligence in this Information Age. Educators shall demonstrate a high standard of personal character and conduct, and promote the principles of democracy.

To the Educational Community

- **Standard:** *The educator collaborates with parents and the educational community to enhance and promote student learning by building trust and respecting diversity.*
 - The educator encourages the educational community to be active participants in the formulation of educational policy and to be advocates for students. The educator shall communicate appropriate information with parents and endeavor to understand their community's cultures and diverse home environments. It is expected that the educator will distinguish between personal views and those of the employing educational agency and will model and encourage students to pursue the principles of our

democratic heritage. The educator is responsible to the educational community for practicing the profession to the highest ethical principles.

Delaware State Board of Education Endorsement

On August 20, 2009, the State Board of Education reviewed The Professional Standards Board's Ethical Guideline for Delaware Educators. After consideration, the State Board of Education joins the Professional Standards Board in their commitment to providing leadership for improving the quality of education in Delaware through high standards and endorsed The Professional Standards Board's Ethical Guideline for Delaware Educators as a guideline for educators.

**DEPARTMENT OF FINANCE
DIVISION OF REVENUE**

Statutory Authority: 30 Delaware Code, Section 354 (30 Del.C. §354)

Technical Information Memorandum 2009- 01

DATE: July 10, 2009

SUBJECT: CIGARETTE TAX INCREASE

CONTACT: Ray Benton, Phone (302) 577-8268, Fax (302) 577-8662
raymond.benton@state.de.us

House Bill 211 of the 145th General Assembly amended Chapter 53 of Title 30 of the **Delaware Code** to provide for an increase of 45 cents to the existing cigarette tax of \$1.15 per pack of 20 cigarettes. House Bill 211 also provided for an increase of 56 cents to the existing cigarette tax of \$1.44 per pack of 25 cigarettes.

This Act establishes the rate of tax to pay or to have been paid on cigarettes in possession of any person liable for payment of the tax on or after midnight July 31, 2009.

The new tax rate also applies to cigarettes in possession of any person (generally wholesalers and affixing agents) liable for the payment of the tax as of midnight July 31, 2009, which as of that date have been affixed with any Delaware tobacco product tax stamp or other indicia of payment of the tax in effect prior to the effective date of this Act. The increase in tax is also imposed on Delaware tobacco tax stamps purchased on or before July 31, 2009, and not affixed to any cigarette pack. The amount of the additional tax due is the difference between the new tax rate and the tax paid for Delaware cigarette stamps in their possession which are affixed or unaffixed to packs of cigarettes.

Wholesalers who are not affixing agents and who also possess a retailer license are required to inventory, report and pay the tax increase on all cigarettes in their possession on which the increased tax has not been paid in accordance with the requirements of this Technical Information Memorandum.

Between noon local time and midnight July 31, 2009, all persons liable to pay the tax will be required to conduct a floor stock inventory of Delaware stamped cigarettes and unaffixed Delaware tax stamps in their possession. For purposes of this regulation, possession means cigarettes in the physical control of which remain with the wholesaler or affixing agent including goods in transit where the title to such goods has not passed to the purchaser. The floor stock inventory requirement does not apply to retailers.

All persons liable to pay the tax must report their inventory at close of business on July 31, 2009, via fax to (302) 577-8662 to the attention of Mr. Ray Benton, using the enclosed Form 1074M, Resident Wholesaler Dealer's Monthly Report of Cigarette & Cigarette Tax Stamps, or Form 1075M, Nonresident Wholesaler Dealer's Monthly Report of Cigarette & Cigarette Tax Stamps, reporting the number of Delaware stamped packs of cigarettes and unaffixed Delaware tax stamps in their possession which are subject to the tax increase.

On or before August 20, 2009, all persons liable to pay the tax must complete and file the enclosed Form 1074M, Resident Wholesaler Dealer's Monthly Report of Cigarette & Cigarette Tax Stamps, or Form 1075M, Nonresident Wholesaler Dealer's Monthly Report of Cigarette & Cigarette Tax Stamps, reporting the number of

Delaware stamped packs of cigarettes and unaffixed Delaware tax stamps in their possession which are subject to the tax increase. The Resident or Nonresident Wholesaler Dealer's Monthly Report of Cigarette & Cigarette Tax Stamps must be accompanied by full payment of the tax increase. Please use the revised Forms 1074M or 1075M, which are enclosed.

Contact Ray Benton concerning the tax increase or the use of the reporting forms.

Patrick T. Carter
Director of Revenue

13 DE Reg. 424 (09/01/09)