STATE OF NEW YORK

6853

2025-2026 Regular Sessions

IN ASSEMBLY

March 14, 2025

Introduced by M. of A. PALMESANO, BLANKENBUSH, BRAUNSTEIN, BROOK-KRASNY, DeSTEFANO, DiPIETRO, FRIEND, HAWLEY, LEMONDES, MANKTELOW, McDONOUGH, MIKULIN, MILLER, MORINELLO, NOVAKHOV, RA, REILLY, SMITH, SMULLEN, TAGUE, WALSH -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to establishing an income tax credit for a teacher's unreimbursed expenditures for qualified classroom or teaching supplies

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section 606 of the tax law is amended by adding a new subsection (qqq) to read as follows:

(qqq) Credit for a teacher's unreimbursed expenditures for qualified classroom or teaching supplies. (1) For purposes of this subsection "qualified expenditures for classroom or teaching supplies" shall mean expenditures for classroom books and other instructional materials and equipment used in elementary and secondary schools, notebooks, writing utensils including but not limited to pencils, pens, crayons and markers, paper, teaching materials such as posters and supplies for special projects, and field trip costs. Classroom books and other instructional materials shall not include books and materials used in the teaching of religious tenets, doctrines, or worship, the purpose of which is to instill such tenets, doctrines, or worship, nor does it include books or materials for extracurricular activities including sporting events, speech activities, driver's education, or similar programs, with the exception of musical or dramatic events or programs.

(2) For taxable years beginning on or after January first, two thousand twenty-seven, a qualified taxpayer shall be allowed a maximum credit of five hundred dollars annually against the tax imposed by this article for qualified expenditures for classroom or teaching supplies in qualified elementary and secondary educational institutions, provided,

EXPLANATION--Matter in *italics* (underscored) is new; matter in brackets [-] is old law to be omitted.

LBD08896-01-5

however, that the amount of such credit shall not exceed the tax imposed by section six hundred one of this part, for the taxable year. If the credit exceeds the tax as so reduced, the taxpayers may receive, and the comptroller, subject to a certificate of the commissioner, shall pay to the taxpayer as an overpayment, without interest, the amount of such excess.

§ 2. This act shall take effect immediately and shall apply to taxable years beginning on or after January 1, 2027.