

# STATE OF NEW YORK

721

2025-2026 Regular Sessions

## IN SENATE

(Prefiled)

January 8, 2025

Introduced by Sen. RHOADS -- read twice and ordered printed, and when printed to be committed to the Committee on Civil Service and Pensions

AN ACT to amend the tax law, in relation to allowing educators to deduct qualified expenses incurred by K-12 educators

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

1 Section 1. Short title. This act shall be known and may be cited as  
2 the "educator expense assistance act".

3 § 2. Subsection (d) of section 615 of the tax law is amended by adding  
4 a new paragraph 6 to read as follows:

5 (6) up to three hundred dollars for educators filing a single person  
6 or six hundred dollars if married filing jointly and both spouses are  
7 eligible educators, but not more than three hundred dollars each of  
8 unreimbursed trade or business expenses paid or incurred for partic-  
9 ipation in professional development courses, books, supplies, computer  
10 equipment (including related software and services), other equipment,  
11 and supplementary materials. For courses in health or physical educa-  
12 tion, the expenses for supplies must be for athletic supplies. An eligi-  
13 ble educator shall be defined as an educator for the tax year if said  
14 educator served as a kindergarten through grade twelve teacher, instruc-  
15 tor, counselor, principal or aide for at least nine hundred hours a  
16 school year in a school that provides elementary or secondary education.

17 § 3. This act shall take effect immediately.

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

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