

9267

I N A S S E M B L Y

April 4, 2014

Introduced by M. of A. CRESPO -- read once and referred to the Committee
on Ways and Means

AN ACT to amend the tax law, in relation to authorizing a personal
income tax deduction for elementary and secondary school teachers for
certain expenses incurred for school supplies

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEM-
BLY, DO ENACT AS FOLLOWS:

1 Section 1. Subsection (c) of section 612 of the tax law is amended by
2 adding a new paragraph 41 to read as follows:
3 (41) EXPENSES NOT IN EXCESS OF FOUR HUNDRED FIFTY DOLLARS ACTUALLY
4 INCURRED AND PAID BY AN ELIGIBLE EDUCATOR FOR SCHOOL SUPPLIES, ACTUALLY
5 USED AND USEFUL, TO THE EXTENT NOT DEDUCTIBLE IN DETERMINING FEDERAL
6 ADJUSTED GROSS INCOME AND NOT REIMBURSED. FOR THE PURPOSES OF THIS PARA-
7 GRAPH, THE FOLLOWING TERMS HAVE THE FOLLOWING MEANINGS:
8 (I) "ELIGIBLE EDUCATOR" MEANS A PERSON EMPLOYED AS A TEACHER, INSTRU-
9 TOR, COUNSELOR, PRINCIPAL OR AIDE IN A SCHOOL FOR AT LEAST NINE HUNDRED
10 HOURS DURING A SCHOOL YEAR.
11 (II) "NONPUBLIC SCHOOL" HAS THE SAME MEANING AS PROVIDED FOR SUCH TERM
12 IN SUBPARAGRAPH (B) OF PARAGRAPH THREE OF SUBSECTION (J) OF THIS
13 SECTION.
14 (III) "SCHOOL" MEANS ANY PUBLIC OR NONPUBLIC SCHOOL PROVIDING EDUCA-
15 TION IN ANY GRADE FROM KINDERGARTEN THROUGH TWELFTH.
16 (IV) "SCHOOL SUPPLIES" INCLUDES BOOKS, SUPPLIES (OTHER THAN NON-ATH-
17 LETIC SUPPLIES FOR COURSES OF INSTRUCTION IN HEALTH OR PHYSICAL EDUCA-
18 TION), COMPUTER EQUIPMENT (INCLUDING RELATED SOFTWARE AND SERVICES), AND
19 OTHER EQUIPMENT AND SUPPLEMENTAL MATERIALS USED BY THE ELIGIBLE EDUCATOR
20 IN THE CLASSROOM.
21 S 2. This act shall take effect immediately and shall apply to taxable
22 years beginning on or after January 1, 2015.

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

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