S T A T E O F N E W Y O R K

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 ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Subsection (c) of section 612 of the tax law is amended by adding a new paragraph 41 to read as follows:

(41) EXPENSES NOT IN EXCESS OF FOUR HUNDRED FIFTY DOLLARS ACTUALLY INCURRED AND PAID BY AN ELIGIBLE EDUCATOR FOR SCHOOL SUPPLIES, ACTUALLY USED AND USEFUL, TO THE EXTENT NOT DEDUCTIBLE IN DETERMINING FEDERAL ADJUSTED GROSS INCOME AND NOT REIMBURSED. FOR THE PURPOSES OF THIS PARAGRAPH, THE FOLLOWING TERMS HAVE THE FOLLOWING MEANINGS:

(I) "ELIGIBLE EDUCATOR" MEANS A PERSON EMPLOYED AS A TEACHER, INSTRUCTOR, COUNSELOR, PRINCIPAL OR AIDE IN A SCHOOL FOR AT LEAST NINE HUNDRED HOURS DURING A SCHOOL YEAR.

(II) "NONPUBLIC SCHOOL" HAS THE SAME MEANING AS PROVIDED FOR SUCH TERM IN SUBPARAGRAPH (B) OF PARAGRAPH THREE OF SUBSECTION (J) OF THIS SECTION.

(III) "SCHOOL" MEANS ANY PUBLIC OR NONPUBLIC SCHOOL PROVIDING EDUCATION IN ANY GRADE FROM KINDERGARTEN THROUGH TWELFTH.

(IV) "SCHOOL SUPPLIES" INCLUDES BOOKS, SUPPLIES (OTHER THAN NON-ATHLETIC SUPPLIES FOR COURSES OF INSTRUCTION IN HEALTH OR PHYSICAL EDUCATION), COMPUTER EQUIPMENT (INCLUDING RELATED SOFTWARE AND SERVICES), AND OTHER EQUIPMENT AND SUPPLEMENTAL MATERIALS USED BY THE ELIGIBLE EDUCATOR IN THE CLASSROOM.

S 2. This act shall take effect immediately and shall apply to taxable 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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