

4725--A

2015-2016 Regular Sessions

I N A S S E M B L Y

February 5, 2015

Introduced by M. of A. COLTON, WEPRIN, LINARES, BICHOTTE, MILLER, OTIS, STIRPE, SKOUFIS, GUNTHER, ZEBROWSKI, BARRON, COOK, MOSLEY, PICHARDO, MONTESANO, PALMESANO, OAKS, DUPREY, RAIA, DiPIETRO, McDONOUGH, BLAKE, SCHIMMINGER, THIELE, ROBINSON, BRABENEC, ROSENTHAL, RIVERA, CLARK, GRAF, WALKER, JOYNER, PERRY, ENGLEBRIGHT, SALADINO -- Multi-Sponsored by -- M. of A. CERETTO, CRESPO, CROUCH, DAVILA, FRIEND, HIKIND, KEARNS, LUPINACCI, McKEVITT, McLAUGHLIN, SIMON, SOLAGES, TENNEY -- read once and referred to the Committee on Ways and Means -- recommit- ted to the Committee on Ways and Means in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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 44 to read as follows:
3 (44) EXPENSES NOT IN EXCESS OF FIVE HUNDRED DOLLARS ACTUALLY INCURRED
4 AND PAID BY AN ELIGIBLE EDUCATOR FOR SCHOOL SUPPLIES, ACTUALLY USED AND
5 USEFUL, TO THE EXTENT NOT DEDUCTIBLE IN DETERMINING FEDERAL ADJUSTED
6 GROSS INCOME AND NOT REIMBURSED. FOR THE PURPOSES OF THIS PARAGRAPH, THE
7 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.

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

LBD01286-04-6

1 (IV) "SCHOOL SUPPLIES" INCLUDES BOOKS, SUPPLIES (OTHER THAN NON-ATH-
2 LETIC SUPPLIES FOR COURSES OF INSTRUCTION IN HEALTH OR PHYSICAL EDUCA-
3 TION), COMPUTER EQUIPMENT (INCLUDING RELATED SOFTWARE AND SERVICES), AND
4 OTHER EQUIPMENT AND SUPPLEMENTAL MATERIALS USED BY THE ELIGIBLE EDUCATOR
5 IN THE CLASSROOM.

6 S 2. This act shall take effect immediately and shall apply to taxable
7 years beginning on or after January 1, 2017.