

# STATE OF NEW YORK

---

8759

2017-2018 Regular Sessions

## IN ASSEMBLY

November 3, 2017

---

Introduced by M. of A. ORTIZ, SEPULVEDA, SIMON -- read once and referred to the Committee on Education

AN ACT to amend the education law, in relation to notification to teachers regarding the federal income tax educator expense deduction

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

1 Section 1. The education law is amended by adding a new section 115 to  
2 read as follows:

3 § 115. Teacher notification; educator expense deduction. 1. For  
4 purposes of this section, the term "teacher" shall mean a kindergarten  
5 through grade twelve teacher, instructor, counselor, principal or aide  
6 for at least nine hundred hours a school year in a school that provides  
7 elementary or secondary education, and the term "school" shall mean any  
8 school that provides elementary or secondary education.

9 2. Each principal, administrator or chief school officer of a school  
10 located within this state shall notify each teacher at such school  
11 regarding the federal income tax educator expense deduction available to  
12 teachers. Such notification shall be made in writing and provided to  
13 teachers during the month of January of each year.

14 § 2. This act shall take effect immediately.

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

LBD13549-01-7