

STATE OF NEW YORK

10197

IN ASSEMBLY

February 12, 2026

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

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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