STATE OF NEW YORK

10980

IN ASSEMBLY

April 14, 2026

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

AN ACT to amend the tax law, in relation to a school supplies education credit

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

Section 1. Section 606 of the tax law is amended by adding a new subsection (bbb) to read as follows:

(bbb) School supplies education credit. (1) (A) A resident taxpayer that is a parent, guardian or other person, lawfully having the care, custody or control of a person who has not yet attained the age of nineteen years, and such person is enrolled in elementary or secondary education in any public school, nonpublic or charter school, board of cooperative educational services, or that receives home instruction, shall be allowed a credit equal to the cost of learning materials and school supplies purchased for education purposes during the taxable year, provided that such credit shall not exceed five hundred dollars per student and shall not exceed the total one thousand five hundred dollars per family.

(B) For the purposes of this section the term "learning materials" shall include, but shall not be limited to, textbooks, instructional materials, workbooks, supplemental learning materials, videos, and software. The term "school supplies" shall include but shall not be limited to, writing utensils, arts and crafts materials, notebooks, folders and binders, electronics such as scientific or graphing calculators, musical instruments rentals and purchase, and other classroom stationary.

(2) If the amount of credit allowable under this subsection for any taxable year shall exceed the taxpayer's tax for such year, the excess shall be treated as an overpayment of tax to be credited or refunded in accordance with the provisions of section six hundred eighty-six of this article, provided, however, that no interest shall be paid thereon.

(3) In the case of a married couple who file a joint federal return, but who are required to determine their New York taxes separately, the

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

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credit allowed pursuant to this subsection may be applied against the tax imposed of either or divided between them as they may elect.

§ 2. This act shall take effect immediately and shall apply to taxable years commencing on or after January 1, 2027.