

# STATE OF NEW YORK

9513

## IN SENATE

March 19, 2026

Introduced by Sen. GALLIVAN -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue

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:

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

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

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

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

26 (3) In the case of a married couple who file a joint federal return,  
27 but who are required to determine their New York taxes separately, the  
28 credit allowed pursuant to this subsection may be applied against the  
29 tax imposed of either or divided between them as they may elect.

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

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

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