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:

Section 1. Short title. This act shall be known and may be cited as the "educator expense assistance act".

§ 2. Subsection (d) of section 615 of the tax law is amended by adding a new paragraph 6 to read as follows:

(6) up to three hundred dollars for educators filing a single person or six hundred dollars if married filing jointly and both spouses are eligible educators, but not more than three hundred dollars each of unreimbursed trade or business expenses paid or incurred for participation in professional development courses, books, supplies, computer equipment (including related software and services), other equipment, and supplementary materials. For courses in health or physical education, the expenses for supplies must be for athletic supplies. An eligible educator shall be defined as an educator for the tax year if said educator served as a kindergarten through grade twelve teacher, instructor, counselor, principal or aide for at least nine hundred hours a school year in a school that provides elementary or secondary education.

§ 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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