STATE OF NEW YORK

8211

2025-2026 Regular Sessions

IN ASSEMBLY

May 5, 2025

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

AN ACT to amend the tax law, in relation to authorizing a state personal income tax credit for elementary and secondary school personnel for certain expenses incurred for school related supplies

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 subdivision (aaaa) to read as follows:

(aaaa) Elementary and secondary school personnel school related supplies tax credit. (1) Allowance of credit. For taxable years beginning on or after January first, two thousand twenty-six, a taxpayer shall be allowed a credit against the tax imposed by this article for expenses not in excess of one thousand dollars actually incurred and paid by an eligible individual employed by a school district for school supplies.

(2) Definitions. For the purposes of this subdivision, the following terms shall have the following meanings:

(i) "Eligible individual" means any person employed by a school district.

(ii) "School district" means a school district, public school, board of cooperative educational services, special act school district, approved private residential or non-residential school for the education of students with disabilities including private schools established under chapter eight hundred fifty-three of the laws of nineteen hundred seventy-six, and a state-supported school in accordance with article eighty-five of the education law.

(iii) "School supplies" shall include, but not be limited to, pens, pencils, markers, paper, cleaning supplies, educational decorations, sensory play items, fidget items, stem exploration, food and snacks,

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

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clothing, toiletries, and other essential items used to prepare and assist students to learn at school.

(3) Application of credit. If the amount of the credit allowed under this subsection for the taxable year exceeds 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 will be paid thereon.

§ 2. This act shall take effect immediately and shall apply to taxable years beginning on or after January 1, 2026.