

# STATE OF NEW YORK

3711

2025-2026 Regular Sessions

## IN SENATE

January 29, 2025

Introduced by Sens. LANZA, WALCZYK -- read twice and ordered printed,  
and when printed to be committed to the Committee on Investigations  
and Government Operations

AN ACT to amend the tax law, in relation to authorizing a personal  
income tax deduction for elementary and secondary school teachers for  
certain expenses incurred for school supplies

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

1 Section 1. Subsection (c) of section 612 of the tax law is amended by  
2 adding a new paragraph 48 to read as follows:

3 (48) Expenses not in excess of five hundred dollars actually incurred  
4 and paid by an eligible educator for school supplies, actually used and  
5 useful, to the extent not deductible in determining federal adjusted  
6 gross income and not reimbursed. For the purposes of this paragraph, the  
7 following terms have the following meanings:

8 (i) "Eligible educator" means a person employed as a teacher, instruc-  
9 tor, counselor, principal or aide in a school for at least nine hundred  
10 hours during a school year.

11 (ii) "Nonpublic school" has the same meaning as provided for such term  
12 in subparagraph (B) of paragraph three of subsection (j) of this  
13 section.

14 (iii) "School" means any public or nonpublic school providing educa-  
15 tion in any grade from kindergarten through twelfth.

16 (iv) "School supplies" includes books, supplies (other than non-ath-  
17 letic supplies for courses of instruction in health or physical educa-  
18 tion), computer equipment (including related software and services), and  
19 other equipment and supplemental materials used by the eligible educator  
20 in the classroom.

21 § 2. This act shall take effect immediately and shall apply to taxable  
22 years beginning 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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