

HB 449 -- Tax Deduction for Tutoring

Co-Sponsors: Smith (14), Sutherland, Portwood, Yates, Smith (118), Rupp, Parker, Moore, Schneider, Dixon

This bill creates an income tax deduction for the value of time spent tutoring in public schools, beginning with the 2004 tax year. The bill establishes a joint program of the departments of Higher Education and Elementary and Secondary Education that will coordinate efforts to obtain tutors. Tutors must pass a background check and be either certificated teachers, holders of a four-year degree from an accredited institution with one year of work experience, or students who are within three semesters of graduating with an education degree. Tutors will work a minimum of 60 and a maximum of 180 hours in a school year and qualify for the deduction at the rate teacher assistants are paid in the participating school district. The Commissioner of Education must establish a procedure to evaluate the time spent and provide certificates to tutors that must be attached to the tutor's income tax return. The bill also establishes a committee for tutoring in public schools that will issue a written recommendation to discontinue the program for that fiscal year in years when revenues are less than projected.