

HB 313 -- Tax Deduction for Tutoring

Sponsor: Smith (14)

This bill authorizes an income tax deduction for the value of time spent tutoring in public schools, beginning with the 2006 tax year. A program is established to obtain tutors, who must pass a background check and be either a certificated teacher, a holder of a four-year degree from an accredited institution with one year of work experience, or a student who is 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's assistants are paid in the participating school district. The rate may be adjusted to increase pay for tutors working in districts experiencing academic difficulty. The Commissioner of Education must establish a procedure to evaluate the time spent, and district superintendents will provide certificates to tutors that must be attached to the tutor's income tax return.

The provisions of the bill will expire six years from the effective date, and the sections of the bill that create the tax deduction and the tutoring program will terminate on September 1 after the calendar year in which the program expires.