

HCS HBs 299 & 364 -- INCOME TAX DEDUCTION

SPONSOR: Hansen

COMMITTEE ACTION: Voted "Do Pass with HCS" by the Standing Committee on Elementary and Secondary Education by a vote of 11 to 2. Voted "Do Pass" by the Standing Committee on Rules-Administrative Oversight by a vote of 9 to 0.

For all tax years beginning on or after January 1, 2020, this bill establishes a tax deduction in the amount of 100% of unreimbursed educator expenses incurred by an eligible educator, not to exceed \$500. An eligible educator is defined as an individual who is a K-12 teacher, instructor, counselor, principal, or aide in a school for at least 900 hours during a school year.

Educator expenses are defined as expenses incurred as a result of the participation by the educator in professional development courses related to the curriculum in which the educator provides instruction, and expenses in connection with books, supplies, computer equipment and other equipment, and supplementary materials used by the eligible educator in the classroom.

This bill is similar to SB 61 (2019).

PROPONENTS: Supporters say that lawmakers should do what little they can when it comes to increase teacher pay; this bill would reward teachers for spending money out of their own pockets for their classroom and would equate to \$25 in tax savings per teacher if they were in the highest tax bracket.

Testifying for the bill were Representative Hansen; Missouri Alliance For Arts Education; Missouri State Teachers Association; Michael Reid, Missouri School Board Association; Missouri National Education Association; and American Federation of Teachers - Missouri.

OPPONENTS: There was no opposition voiced to the committee.