

HB 314 -- TAX DEDUCTION FOR EDUCATORS

SPONSOR: Kelley (127)

COMMITTEE ACTION: Voted "Do Pass" by the Standing Committee on Emerging Issues by a vote of 13 to 0.

For all tax years beginning on or after January 1, 2022, this bill authorizes 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 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 the same as HB 1338 (2020) and HB 364 (2019).

PROPOSERS: Supporters say that this bill helps teachers who ultimately use a lot of their own money to pay for classroom supplies. This helps mitigate some costs to teachers and shows that Missouri cares about them.

Testifying for the bill were Representative Kelley; Arnie Dienoff; Missouri State Teachers Association; and the Missouri School Counselor Association.

OPPOSERS: There was no opposition voiced to the committee.

Written testimony has been submitted for this bill. The full written testimony can be found under Testimony on the bill page on the House website.