

HB 314 -- INCOME TAX DEDUCTION FOR EDUCATOR EXPENSES

SPONSOR: Kelley (127)

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).