

HCS HB 528 -- EDUCATIONAL EXPENSES TAX DEDUCTION

SPONSOR: Haffner

COMMITTEE ACTION: Voted "Do Pass with HCS" by the Standing Committee on Elementary and Secondary Education by a vote of 15 to 3.

The following is a summary of the House Committee Substitute for HB 528.

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 \$1000. 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.

Beginning in tax years after January 1, 2022, this bill authorizes a tax deduction of up to \$1000 for "qualified education expenditures" as defined in the bill for a dependent in a private school or home school.

The following is a summary of the public testimony from the committee hearing. The testimony was based on the introduced version of the bill.

PROPONENTS: Supporters say that this bill will provide an increase benefit to parents without significant burden to the state. This will deduct from gross income expenses used for home school students and for private school students. This will help defray some of the additional costs that the taxpaying parents of students that are in private schools currently have to pay.

Testifying for the bill were Representative Haffner and the Missouri Catholic Conference.

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.