

HB 1922 -- TAX DEDUCTIONS FOR EDUCATORS AND FIRST RESPONDERS

SPONSOR: Murray

For all tax years beginning on or after January 1, 2027, this bill authorizes a tax deduction in the amount of 100% of unreimbursed educator expenses incurred by an eligible educator, not to exceed \$500.

"Eligible educator" and "educator expenses" are defined in the bill.

For all tax years beginning on or after January 1, 2027, this bill authorizes a tax deduction for income received as salary or compensation for service as a first responder, not to exceed \$500.

"First responder" is defined in the bill.

This bill is similar to SB 12 (2025).