

1 HB97
2 164856-1
3 By Representatives Garrett, Williams (JD), Shiver, Wadsworth,
4 Lawrence, Rowe, Faulkner, Fridy, Drummond, Rogers, Mooney,
5 Butler, South, Gaston, Harbison, Collins, Drake, Robinson and
6 Carns
7 RFD: Ways and Means Education
8 First Read: 03-MAR-15

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8 SYNOPSIS: Under existing state law, an income tax
9 credit is not provided to eligible educators for
10 qualified expenses for school supplies. Federal law
11 allows an adjustment to gross income for such
12 expenses.

13 This bill would provide that an eligible
14 educator would be entitled to a state income tax
15 credit for certain qualified expenses allowed by
16 federal law.

17
18 A BILL
19 TO BE ENTITLED
20 AN ACT

21
22 Providing an income tax credit for eligible
23 educators for qualified expenses for school supplies,
24 beginning with the 2015 tax year.

25 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

26 Section 1. (a) Beginning with the 2015 tax year and
27 each tax year thereafter, an eligible educator is entitled to

1 a state income tax credit for qualified expenses for school
2 supplies. The amount of the tax credit shall be the amount of
3 qualifying out-of-pocket expenditures allowed as a deduction
4 under federal income tax law. The state income tax credit may
5 not exceed two hundred fifty dollars (\$250) per educator per
6 tax year.

7 (b) Eligible educator and qualifying expenses have
8 the same meaning as provided by federal law on and after the
9 effective date of this section.

10 (c) The Department of Revenue shall promulgate
11 necessary rules to implement and administer this section.

12 Section 2. This act shall become effective
13 immediately following its passage and approval by the
14 Governor, or its otherwise becoming law.