



Ohio Legislative Service Commission

Bill Analysis

Mackenzie Damon

S.B. 45

129th General Assembly
(As Introduced)

Sen. Kearney

BILL SUMMARY

- Authorizes an income tax deduction of up to \$500 for teachers who purchase classroom instructional materials.

CONTENT AND OPERATION

Deduction for teacher purchases of classroom materials

The bill allows teachers to claim an income tax deduction for amounts spent on classroom instruction materials. The maximum deduction allowed against the teacher's Ohio adjusted gross income is \$500 each year. To qualify for the deduction, the teacher must be licensed to teach in kindergarten through twelfth grade; individuals who exclusively home school a child do not qualify.

Under the bill, any amount a teacher spends on classroom instruction materials qualifies for the deduction, including amounts spent on materials given to or used solely by students. At the request of the Tax Commissioner, the teacher may be required to provide receipts for the materials or a letter from the teacher's employer confirming that the materials were used for classroom instruction.

The teacher may take the deduction only to the extent that the amounts were not otherwise deducted or excluded in computing the teacher's federal or Ohio adjusted gross income for that year. The deduction applies to taxable years ending on or after the effective date of the bill.¹

¹ R.C. 5747.01(A)(30).

HISTORY

ACTION

DATE

Introduced

02-01-11

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