



HOUSE OF REPRESENTATIVES

HB 2151

tax credit; teachers' school supplies

Prime Sponsor: Representative Weninger, LD 17

DPA Committee on Ways and Means

DPA Caucus and COW

X House Engrossed

OVERVIEW

HB 2151 allows a qualified school teacher (teacher) to claim a tax credit for purchased school supplies and materials beginning Tax Year 2016.

PROVISIONS

1. Allows a teacher to receive a tax credit for educational supplies and materials purchased by the teacher and used in the teacher's classroom.
2. Stipulates the credit is the retail price of the supplies and materials and cannot exceed \$200.
 - a. If both a husband and wife are both teachers and filing a joint return they are authorized to include expenses incurred by both spouses but no more than \$200 of expenses per spouse.
3. Permits a five year carryforward of the credit.
4. Adds any expenses of elementary and secondary school teachers for school supplies deducted from their federal adjusted gross income as an addition to their Arizona gross income.
5. Adds the tax credit to the Joint Legislative Income Tax Credit Review Committee review schedule.
6. Defines *qualified school teacher*.
7. Contains a retroactive effective date of January 1, 2016.
8. Makes a conforming change.

CURRENT LAW

Not currently addressed in statute.