



ARIZONA HOUSE OF REPRESENTATIVES

HB 2425: school tax credit; contributions

PRIME SPONSOR: Representative Weninger, LD 17

BILL STATUS: [House Engrossed](#)

Overview

Expands the tax credit for public school fees and contributions to include taxpayer contributions towards capital items, community school meal programs and student consumable health care supplies for Arizona public schools.

History

Current law allows a tax credit equal to the amount of any fees paid or cash contributions made by a taxpayer, up to \$200 for a single or head of household filer and \$400 for a married couple filing a joint return, for the public school purposes of: standardized testing for college credit or readiness offered by a widely recognized and accepted educational testing organization, the career and technical education industry certification assessment, preparation courses and materials for standardized testing, cardiopulmonary resuscitation training, extracurricular activities and character education programs. ([A.R.S. § 43-1089.01](#))

Provisions

1. Expands the tax credit to include fees paid or cash contributions made by a taxpayer for an Arizona public school, from and after June 30, 2019 through June 30, 2022, towards:
 - a. Capital items including playground equipment and shade structures for playground equipment but not for land, buildings or improvements to land or buildings;
 - b. Community school meal programs;
 - c. Student consumable health care supplies;
2. Allows the site council of a public school to transfer undesignated contributions to any school within the same district. (Sec. 1)
3. Defines *community school meal program* and *student consumable health care supplies*. (Sec. 1)
4. Makes technical and conforming changes. (Sec. 1)

<input type="checkbox"/> Prop 105 (45 votes)	<input type="checkbox"/> Prop 108 (40 votes)	<input type="checkbox"/> Emergency (40 votes)	<input type="checkbox"/> Fiscal Note
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