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S.B. 26*
133rd General Assembly

Bill Analysis

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Version: As Reported by Senate Ways & Means

Primary Sponsor: Sen. Kunze

Mackenzie Damon, Attorney

SUMMARY

- Allows teachers to claim an income tax deduction of up to \$250 for amounts paid out-of-pocket for professional development and classroom supplies.

DETAILED ANALYSIS

Income tax deduction for teacher expenses

The bill authorizes Ohio teachers to deduct up to \$250 of unreimbursed expenses incurred each year for professional development and classroom supplies.

The deduction piggy-backs on an existing federal income tax deduction for teacher expenses. As with the federal deduction, the Ohio deduction would apply to the following expenses, when not reimbursed to the teacher:

1. Books, supplies, computers and other equipment, and supplementary materials used in the classroom. With respect to supplies for a health or physical education class, the deduction only applies to amounts spent on athletic supplies.
2. Expenses paid to participate in professional development courses related to the teacher's curriculum or students.

To qualify, a teacher must be licensed in Ohio or hold an Ohio-issued certificate or permit and be eligible for the federal deduction. Persons eligible for the federal deduction include any kindergarten through 12th grade teacher, instructor, counselor, principal, or aide who works in a primary or secondary school for at least 900 hours per school year.

* This analysis was prepared before the report of the Senate Ways and Means Committee appeared in the Senate Journal. Note that the legislative history may be incomplete.

The deduction applies to expenses that exceed what the teacher may claim as a federal deduction. For example, if a teacher incurs \$350 of qualifying expenses in a year, the teacher may claim \$250 as a federal deduction, and the remaining \$100 as a deduction from Ohio taxes. (The first \$250 deduction is already factored into the teacher's Ohio tax liability, since Ohio uses federal adjusted gross income as the starting point on the Ohio income tax return and the federal deduction directly reduces FAGI.)¹

Effective date

The deduction would first be allowed for the 2020 taxable year.

HISTORY

Action	Date
Introduced	02-12-19
Reported, S. Ways & Means	---

S0026-RS-133/ts

¹ R.C. 5747.01(A)(34) and (JJ) and 26 U.S.C. 62.