OHIO LEGISLATIVE SERVICE COMMISSION

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Office of Research
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Legislative Budget
Office

H.B. 121 133rd General Assembly	Bill Analysis

Version: As Introduced

Primary Sponsor: Rep. Schaffer

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Summary

- Grants a nonrefundable income tax credit of up to $100 for teachers who purchase classroom instructional materials, including materials for home schooling.

Detailed Analysis

Income tax credit for teacher purchases of classroom materials

The bill permits teachers, including individuals who "home school" a child, to claim a personal income tax credit for amounts they spend for classroom instructional materials.[1] The maximum credit amount allowed is $100 per year. The credit is nonrefundable, meaning that if the credit is more than the net amount of tax due with the teacher's annual tax return, the difference is not refunded.

To qualify for the credit, a teacher must be licensed to teach a grade between kindergarten and twelfth grade or must be a "home school" teacher qualified to provide home instruction under Ohio law, and must use the instructional materials for classroom instruction.[2] Materials are not disqualified just because they are used from time to time by individual students or groups of students, but they are disqualified if they are given to or used only by individual students unless the student is a home schooled student and is the only student in the classroom. (The bill defines "classroom" to include a setting where a student is home schooled as authorized under Ohio law.)

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[1] R.C. 5747.08, 5747.72, and 5747.98.

[2] Educators also may claim a federal income tax deduction of up to $250 for certain expenses paid for books, supplies, computer equipment, and other materials used in the classroom, but not for home schooling expenses. (Internal Revenue Code sec. 62(a)(2)(D).)

The credit may be claimed for taxable years that end on or after the bill's effective date.[3]

History

Action	Date
Introduced	03-05-19

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[3] Section 3.