

**TAX CREDIT FOR EDUCATOR EXPENSES**

2024 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Kera Birkeland**

Senate Sponsor: \_\_\_\_\_

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**LONG TITLE**

**General Description:**

This bill enacts an income tax credit for out-of-pocket expenses incurred by an educator.

**Highlighted Provisions:**

This bill:

▶ enacts a nonrefundable income tax credit for a classroom supply or a student aid item that an educator provides to a student or as part of educational services.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

This bill provides retrospective operation.

**Utah Code Sections Affected:**

ENACTS:

**59-10-1048**, Utah Code Annotated 1953

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*Be it enacted by the Legislature of the state of Utah:*

Section 1. Section **59-10-1048** is enacted to read:

**59-10-1048. Nonrefundable tax credit for out-of-pocket classroom expenses.**

(1) As used in this section:

(a) "Classroom supply" means an item that is a book, a supply, equipment, software, or



28 a supplementary material, if the item is used primarily in a school as part of an eligible  
29 educator's provision, to one or more students, of:

- 30 (i) instructional services;
- 31 (ii) counseling services;
- 32 (iii) speech-language pathology services; or
- 33 (iv) a combination of two or more services described in Subsections (1)(a)(i) through  
34 (iii).

35 (b) (i) "Eligible educator" means a claimant:  
36 (A) who is employed to work in a school; and  
37 (B) whose primary function is to provide instructional services, counseling services, or  
38 speech-language pathology services to a student.

39 (ii) "Eligible educator" includes an individual described in Subsection (1)(b)(i) who is  
40 a paraprofessional.

41 (iii) "Eligible educator" does not include a substitute teacher.

42 (c) (i) "Out-of-pocket classroom expense" means an amount paid or incurred by an  
43 eligible educator for:

- 44 (A) a classroom supply; or
- 45 (B) a student aid item that is provided to a student at school.

46 (ii) "Out-of-pocket classroom expense" does not include an amount that:

- 47 (A) the eligible educator deducts on the eligible educator's federal individual income  
48 tax return as allowed by 26 U.S.C. Sec. 62(a)(2)(D); or
- 49 (B) is reimbursed by another person.

50 (d) "School" means a public or private entity located in the state that:

- 51 (i) is an elementary school or a secondary school; and
- 52 (ii) provides instruction for one or more of the grades kindergarten through 12.

53 (e) "Student aid item" means an item that is:

- 54 (i) food or a hygiene product; and
- 55 (ii) intended for a student who an eligible educator determines does not have sufficient  
56 access to food or hygiene products.

57 (2) An eligible educator may claim a nonrefundable tax credit in an amount equal to  
58 the lesser of:

59 (a) the eligible educator's out-of-pocket classroom expenses during the taxable year; or

60 (b) \$500.

61 (3) An eligible educator may not carry forward or carry back the amount of the tax  
62 credit that exceeds the eligible educator's tax liability.

63 Section 2. **Effective date.**

64 This bill takes effect on May 1, 2024.

65 Section 3. **Retrospective operation.**

66 This bill has retrospective operation for a taxable year beginning on or after January 1,

67 2024.