Sponsored by:
Assemblywoman PAMELA R. LAMPITT
District 6 (Burlington and Camden)
Assemblywoman SHAMA A. HAIDER
District 37 (Bergen)
Assemblyman GARY S. SCHAER
District 36 (Bergen and Passaic)

Co-Sponsored by:
Assemblywomen Matsikoudis, Jasey, Assemblyman Rooney,
Assemblywoman Speight, Assemblyman Benson, Assemblywomen Jaffer,
Lopez, Mosquera, Assemblymen Moen, Wimberly, Freiman and Coughlin

SYNOPSIS
Provides gross income tax deduction to eligible educators and paraprofessionals for expense of classroom supplies.

CURRENT VERSION OF TEXT
As reported by the Assembly Appropriations Committee on May 18, 2023, with amendments.

(Sponsorship Updated As Of: 5/25/2023)
AN ACT providing a gross income tax deduction to eligible educators [and paraprofessionals] for expense of classroom supplies, and supplementing Title 54A of the New Jersey Statutes.

BE IT ENACTED by the Senate and General Assembly of the State of New Jersey:

1. a. The director shall allow a taxpayer, who is an eligible educator [1or a paraprofessional] during the taxable year, to deduct from the taxpayer’s gross income for the taxable year the unreimbursed expenses, not to exceed $250 for the taxable year, incurred for the purchase of classroom supplies in the taxable year.

   b. As used in this section:

   “Classroom supplies” means books, computer equipment, including related software and services, and other equipment, supplies, and supplementary materials used by an eligible educator [1or paraprofessional] in the classroom. Classroom supplies shall not include nonathletic supplies for courses of instruction in health or physical education.

   "Eligible educator" means an individual who [provides services] is employed as a kindergarten through grade 12 teacher, instructor, counselor, [speech language specialist] or principal, or aide for at least 900 hours during a school year [in] by a public or private school located in the State that provides elementary education or secondary education.

   "Paraprofessional" means an individual who [provides services] is employed as a school aide or classroom aide who assists a teaching staff member with the supervision of pupil activities [in] by a public or private school located in the State that provides elementary education or secondary education.

2. This act shall take effect immediately and apply to taxable years beginning on or after the January 1 next following the date of enactment.

EXPLANATION – Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted in the law.

Matter underlined thus is new matter.

Matter enclosed in superscript numerals has been adopted as follows:

1Assembly AED committee amendments adopted May 11, 2023.
2Assembly AAP committee amendments adopted May 18, 2023.