

[Second Reprint]

**ASSEMBLY, No. 2227**

**STATE OF NEW JERSEY**  
**220th LEGISLATURE**

INTRODUCED FEBRUARY 7, 2022

**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)**

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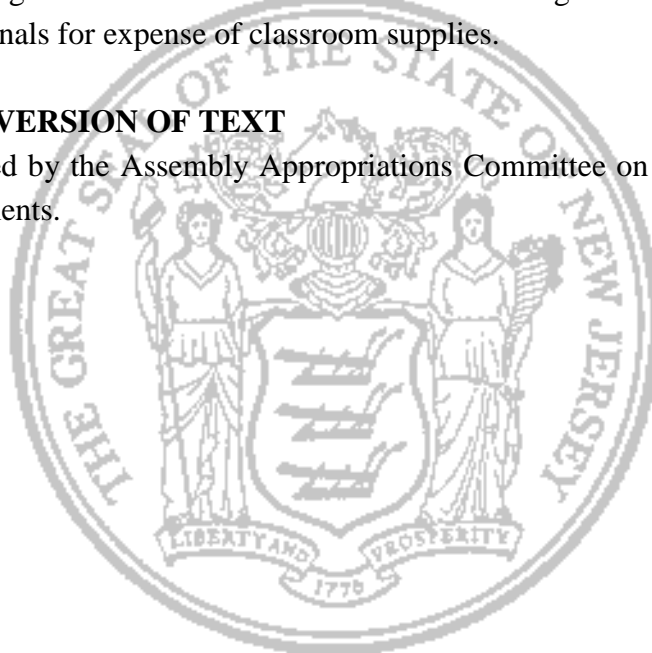
**Assemblywomen Matsikoudis, Jasey, Assemblyman Rooney,  
Assemblywoman Speight, Assemblyman Benson, Assemblywomen Jaffer,  
Lopez, Mosquera, Assemblymen Moen, Wimberly, Freiman and Coughlin**

**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)**

1 AN ACT providing a gross income tax deduction to eligible  
2 educators <sup>1</sup>and paraprofessionals<sup>1</sup> for expense of classroom  
3 supplies, and supplementing Title 54A of the New Jersey  
4 Statutes.

5  
6 **BE IT ENACTED** by the Senate and General Assembly of the State  
7 of New Jersey:

8  
9 1. a. The director shall allow a taxpayer, who is an eligible  
10 educator <sup>1</sup>or a paraprofessional<sup>1</sup> during the taxable year, to deduct  
11 from the taxpayer's gross income for the taxable year the  
12 unreimbursed expenses, not to exceed \$250 for the taxable year,  
13 incurred for the purchase of classroom supplies in the taxable year.

14 b. As used in this section:

15 "Classroom supplies" means books, computer equipment,  
16 including related software and services, and other equipment, supplies,  
17 and supplementary materials used by an eligible educator <sup>1</sup>or  
18 paraprofessional<sup>1</sup> in the classroom. Classroom supplies shall not  
19 include nonathletic supplies for courses of instruction in health or  
20 physical education.

21 "Eligible educator" means an individual who <sup>2</sup>**[provides services]**  
22 is employed<sup>2</sup> as a kindergarten through grade 12 teacher, instructor,  
23 counselor, <sup>2</sup>speech language specialist,<sup>2</sup> <sup>1</sup>or<sup>1</sup> principal<sup>1</sup>, or aide<sup>1</sup> for  
24 at least 900 hours during a school year <sup>2</sup>**[in]** by<sup>2</sup> a public or private  
25 school located in the State that provides elementary education or  
26 secondary education.

27 <sup>1</sup>"Paraprofessional" means an individual who <sup>2</sup>**[provides services]**  
28 is employed<sup>2</sup> as a school aide or classroom aide who assists a teaching  
29 staff member with the supervision of pupil activities <sup>2</sup>**[in]** by<sup>2</sup> a public  
30 or private school located in the State that provides elementary  
31 education or secondary education.<sup>1</sup>

32  
33 2. This act shall take effect immediately and apply to taxable  
34 years beginning on or after the January 1 next following the date of  
35 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:

<sup>1</sup>Assembly AED committee amendments adopted May 11, 2023.

<sup>2</sup>Assembly AAP committee amendments adopted May 18, 2023.