

[First Reprint]

SENATE, No. 1980

STATE OF NEW JERSEY
220th LEGISLATURE

INTRODUCED MARCH 3, 2022

Sponsored by:

Senator JAMES BEACH

District 6 (Burlington and Camden)

Senator SHIRLEY K. TURNER

District 15 (Hunterdon and Mercer)

Co-Sponsored by:

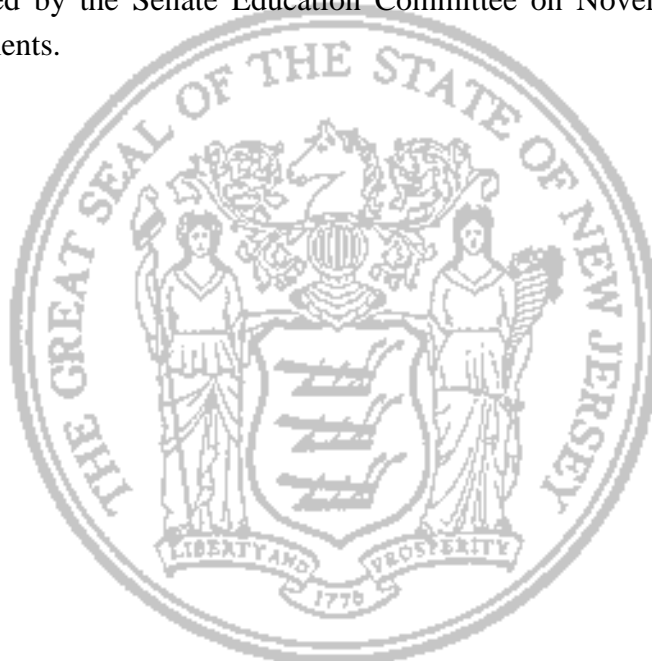
Senator Stanfield

SYNOPSIS

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

CURRENT VERSION OF TEXT

As reported by the Senate Education Committee on November 27, 2023, with amendments.



(Sponsorship Updated As Of: 6/15/2023)

S1980 [1R] BEACH, TURNER

2

1 AN ACT providing a gross income tax deduction to eligible
2 educators ¹and paraprofessionals¹ 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:

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9 1. a. The director shall allow a taxpayer, who is an eligible
10 educator ¹or a paraprofessional¹ 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,
17 supplies, and supplementary materials used by an eligible educator
18 ¹or paraprofessional¹ 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 ¹**[**provides
22 services**]** is employed¹ as a kindergarten through grade 12 teacher,
23 instructor, counselor, ¹speech language specialist, or¹ principal ¹**[**,
24 or aide**]**¹ for at least 900 hours during a school year ¹**[in]** by¹ a
25 public or private school located in the State that provides
26 elementary education or secondary education.

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

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:

¹Senate SED committee amendments adopted November 27, 2023.