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Senator JAMES BEACH
District 6 (Burlington and Camden)
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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.
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 or 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 or 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 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 by a public or private school located in the State that provides elementary education or secondary education.

   “Paraprofessional” means an individual who is employed as a school aide or classroom aide who assists a teaching staff member with the supervision of pupil activities 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:
Senate SED committee amendments adopted November 27, 2023.