

**ASSEMBLY, No. 3416**

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**STATE OF NEW JERSEY**

**221st LEGISLATURE**

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INTRODUCED FEBRUARY 1, 2024

**Sponsored by:**

**Assemblywoman PAMELA R. LAMPITT**

**District 6 (Burlington and Camden)**

**Assemblywoman SHAMA A. HAIDER**

**District 37 (Bergen)**

**Assemblywoman ANNETTE QUIJANO**

**District 20 (Union)**

**Co-Sponsored by:**

**Assemblywomen Matsikoudis, Bagolie, Assemblymen Karabinchak, Stanley, Assemblywoman Reynolds-Jackson, Assemblymen Atkins, Wimberly, Sampson, Freiman, Conaway, Assemblywomen Speight, Ramirez, Swain and Assemblyman Tully**

**SYNOPSIS**

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

**CURRENT VERSION OF TEXT**

As introduced.



**(Sponsorship Updated As Of: 6/28/2024)**

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

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

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

15 b. As used in this section:

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

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

27 "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.

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.

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38 STATEMENT

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40 This bill provides a gross income tax deduction to eligible  
41 educators and paraprofessionals employed by a New Jersey  
42 elementary or secondary school for certain expenses incurred by the  
43 educator or paraprofessional for classroom supplies during the  
44 taxable year. This New Jersey gross income tax deduction is  
45 modeled on the federal income tax deduction for educator expenses  
46 allowed under section 62 of the federal Internal Revenue Code (26  
47 U.S.C. s.62).

**A3416 LAMPITT, HAIDER**

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1       The bill defines an “eligible educator” as an individual who is  
2 employed as a kindergarten through grade 12 teacher, instructor,  
3 counselor, speech language specialist, or principal by a public or  
4 private school located in this State for at least 900 hours during a  
5 school year. The bill defines a “paraprofessional” as an individual  
6 who is employed as a school aide or classroom aide who assists a  
7 teaching staff member with the supervision of pupil activities by a  
8 public or private school located in the State that provides  
9 elementary education or secondary education.

10       The bill also allows the deduction of unreimbursed expenditures  
11 by an eligible educator or paraprofessional for supplies (other than  
12 nonathletic supplies for courses of instruction in health or physical  
13 education), books, computer equipment, including related software  
14 and services, and other equipment and supplementary materials  
15 used by the eligible educator or paraprofessional in the classroom.