

**SENATE, No. 2378**

**STATE OF NEW JERSEY**

**221st LEGISLATURE**

INTRODUCED JANUARY 29, 2024

**Sponsored by:**

**Senator JAMES BEACH**

**District 6 (Burlington and Camden)**

**Co-Sponsored by:**

**Senator Diegnan**

**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: 2/5/2024)**

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

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

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

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

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STATEMENT

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

47 The bill defines an "eligible educator" as an individual who is  
48 employed as a kindergarten through grade 12 teacher, instructor,

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

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