

## HB0207S03 compared with HB0207S02

~~{deleted text}~~ shows text that was in HB0207S02 but was deleted in HB0207S03.

inserted text shows text that was not in HB0207S02 but was inserted into HB0207S03.

**DISCLAIMER:** This document is provided to assist you in your comparison of the two bills. Sometimes this automated comparison will NOT be completely accurate. Therefore, you need to read the actual bills. This automatically generated document could contain inaccuracies caused by: limitations of the compare program; bad input data; or other causes.

Senator Ann Millner proposes the following substitute bill:

### EDUCATOR TAX CREDIT ~~{AND RELATED}~~ STUDY

2015 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Steve Eliason**

Senate Sponsor: Ann Millner

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#### LONG TITLE

##### General Description:

This bill ~~{enacts}~~ requires a study related to a tax credit ~~{and requires a related study}~~.

##### Highlighted Provisions:

This bill:

- ▶ defines terms;~~{~~

- ▶ ~~enacts a refundable tax credit for certain expenses an educator incurs;~~ and

- ▶ requires the State Board of Education to conduct a study related to ~~{the}~~ a tax credit for educator expenses.

##### Money Appropriated in this Bill:

None

##### Other Special Clauses:

~~{ This bill provides a special effective date. }~~

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~~— This bill provides for retrospective operation. }~~ None

### Utah Code Sections Affected:

~~{ ENACTS:~~

~~— 59-10-1111, Utah Code Annotated 1953 }~~ None

### Uncodified Material Affected:

ENACTS UNCODIFIED MATERIAL

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*Be it enacted by the Legislature of the state of Utah:*

~~{ — Section 1. Section 59-10-1111 is enacted to read:~~

~~— 59-10-1111. Definitions -- Refundable tax credit for eligible educator:~~

~~— (1) As used in this section:~~

~~— (a) "Eligible educator" means a claimant who is:~~

~~— (i) a teacher at a qualified school;~~

~~— (ii) an instructor at a qualified school;~~

~~— (iii) a counselor at a qualified school;~~

~~— (iv) a principal at a qualified school; or~~

~~— (v) an aide at a qualified school.~~

~~— (b) (i) Subject to Subsection (1)(b)(ii), "qualified expense" means an amount paid or incurred during a taxable year for the following if used for educational purposes in a classroom:~~

~~— (A) a book;~~

~~— (B) computer equipment, including related software or a related service;~~

~~— (C) other equipment;~~

~~— (D) a supply; or~~

~~— (E) supplementary material.~~

~~— (ii) "Qualified expense" means, for purposes of a course in health or physical education, an amount paid or incurred for an item described in Subsection (1)(b)(i) only if the item is related to athletics.~~

~~— (c) "Qualified school" means an elementary school or a secondary school that:~~

~~— (i) is a public or private school located in the state; and~~

~~— (ii) provides student instruction for one or more years of kindergarten through grade~~

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~~12.~~

~~———— (2) Subject to the other provisions of this section, an eligible educator may claim a refundable tax credit against a tax under this chapter for a qualified expense if the:~~

~~———— (a) eligible educator includes the qualified expense in adjusted gross income;~~

~~———— (b) qualified expense is not reimbursed by another person; and~~

~~———— (c) eligible educator works at least 900 hours during a school year in a qualified school.~~

~~———— (3) (a) For an eligible educator other than an eligible educator described in Subsection (3)(b), a tax credit under this section is equal to the lesser of:~~

~~———— (i) the qualified expenses the eligible educator incurs during the taxable year; or~~

~~———— (ii) \$50.~~

~~———— (b) For an eligible educator who files a single federal individual income tax return jointly with the eligible educator's spouse, and the spouse is also an eligible educator, a tax credit under this section is equal to the lesser of:~~

~~———— (i) the qualified expenses each eligible educator incurs during the taxable year; or~~

~~———— (ii) \$50 per eligible educator.~~

~~———— (4) An eligible educator who claims a tax credit under this section shall retain a receipt for any amount for which the eligible educator claims a tax credit under this section.~~

~~———— (5) At the request of the commission, an eligible educator shall provide a receipt for any amount for which the eligible educator claims a tax credit under this section.~~

~~———— (6) (a) In accordance with any rules prescribed by the commission under Subsection (6)(b), the commission shall make a refund to an eligible educator who claims a tax credit under this section if the amount of the tax credit exceeds the eligible educator's tax liability under this chapter.~~

~~———— (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may make rules providing procedures for making a refund to an eligible educator as required by Subsection (6)(a).~~

‡ Section ~~{2}~~1. **State Board of Education study.**

(1) As used in this section, "eligible educator" means the {same as that term is defined in Section 59-10-111} following at a public elementary school or public secondary school that provides student instruction for one or more years of kindergarten through grade 12 in the state:

(a) a teacher;

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(b) an instructor;

(c) a counselor;

(d) a principal; or

(e) an aide.

(2) During the 2015 interim, the State Board of Education shall study the following for each school district:

(a) the types of items eligible educators purchase for:

(i) use in a classroom ~~{ in public elementary or secondary schools }~~; and

(ii) educational purposes; and

(b) the amount of expenses eligible educators incur during a school year to purchase the items described in Subsection (2)(a).

(3) The State Board of Education shall report its findings and recommendations on the study described in Subsection (2) to the Education Interim Committee at or before the November 2015 interim meeting.

(4) For purposes of Subsection (3), the State Board of Education's findings and recommendations shall include ~~{ whether }~~ recommendations on provisions that could be included in legislation to enact a tax credit for the purchase of the items described in Subsection (2)(a), including the amount of the tax credit ~~{ provided for in Section 59-10-1111 should be modified }~~.

(5) This section is repealed on November 30, 2015. †

~~Section 3. **Effective date -- Retrospective operation.**~~

~~(1) Except as provided in Subsection (2), this bill takes effect on May 12, 2015.~~

~~(2) The actions affecting Section 59-10-1111 have retrospective operation for a taxable year beginning on or after January 1, 2015.~~

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