

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

27 Section 1. Section **59-10-1033** is enacted to read:

28 **59-10-1033. Definitions -- Nonrefundable tax credit for eligible educator.**

29 (1) As used in this section:

30 (a) "Eligible educator" means a claimant who is:

31 (i) a teacher at a qualified school;

32 (ii) an instructor at a qualified school;

33 (iii) a counselor at a qualified school;

34 (iv) a principal at a qualified school; or

35 (v) an aide at a qualified school.

36 (b) (i) Subject to Subsection (1)(b)(ii), "qualified expense" means an amount paid or
 37 incurred during a taxable year for the following if used ~~H~~→ **for educational purposes** ←~~H~~ in a
 37a classroom:

38 (A) a book;

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

40 (C) other equipment;

41 (D) a supply; or

42 (E) supplementary material.

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

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

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

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

49 12.

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

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

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

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

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