

1 **EDUCATOR TAX CREDIT STUDY**

2 2015 GENERAL SESSION

3 STATE OF UTAH

4 **Chief Sponsor: Steve Eliason**

5 Senate Sponsor: Ann Millner

7 **LONG TITLE**

8 **General Description:**

9 This bill requires a study related to a tax credit.

10 **Highlighted Provisions:**

11 This bill:

- 12 ▶ defines terms; and
- 13 ▶ requires the State Board of Education to conduct a study related to a tax credit for
- 14 educator expenses.

15 **Money Appropriated in this Bill:**

16 None

17 **Other Special Clauses:**

18 None

19 **Utah Code Sections Affected:**

20 None

21 **Uncodified Material Affected:**

22 ENACTS UNCODIFIED MATERIAL

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

25 Section 1. **State Board of Education study.**

26 (1) As used in this section, "eligible educator" means the following at a public
27 elementary school or public secondary school that provides student instruction for one or more
28 years of kindergarten through grade 12 in the state:

29 (a) a teacher;

30 (b) an instructor;

31 (c) a counselor;

32 (d) a principal; or

33 (e) an aide.

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

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

37 (i) use in a classroom; and

38 (ii) educational purposes; and

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

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

44 (4) For purposes of Subsection (3), the State Board of Education's findings and
45 recommendations shall include recommendations on provisions that could be included in
46 legislation to enact a tax credit for the purchase of the items described in Subsection (2)(a),
47 including the amount of the tax credit.

48 (5) This section is repealed on November 30, 2015.