

# HOUSE BILL No. 4261

February 20, 2003, Introduced by Reps. Condino, Meisner, Gleason, Bieda, Lipsey, Hopgood, Brown, Tobocman, Hood, Vagnozzi, Paletko, Accavitti, Nofs, Gaffney, Wojno, Reeves, Smith, Hunter, Gieleghem and Adamini and referred to the Committee on Tax Policy.

A bill to amend 1967 PA 281, entitled  
"Income tax act of 1967,"  
(MCL 206.1 to 206.532) by adding section 269.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1       Sec. 269. (1) For tax years that begin after December 31,  
2 2002, a taxpayer who is a teacher who teaches at a public school  
3 or public school academy may claim a credit equal to the cost  
4 paid by the taxpayer in the tax year for classroom supplies  
5 related to the courses taught by the taxpayer during the tax year  
6 not to exceed \$350.00.

7       (2) If the credit allowed under this section exceeds the tax  
8 liability of the taxpayer for the tax year, that portion that  
9 exceeds the tax liability shall be refunded.

10       (3) As used in this section:

11       (a) "Classroom supplies" means any of the following:

1       (i) Books for teacher or student use, books on tapes, or  
2 videotapes.

3       (ii) Computer programs.

4       (iii) Equipment including, but not limited to, tape  
5 recorders, headphones, science equipment, and lab equipment for  
6 any course.

7       (iv) Art supplies.

8       (v) Classroom decorative materials.

9       (vi) Food and other supplies or materials for experiments or  
10 projects carried out in the classroom.

11       (vii) Prizes, awards, or rewards.

12       (viii) Other supplies or materials similar to those listed in  
13 this section.

14       (b) "Public school" and "public school academy" mean those  
15 terms as defined in section 5 of the revised school code, 1976 PA  
16 451, MCL 380.5.