

# SENATE BILL NO. 315

May 14, 2019, Introduced by Senators IRWIN, POLEHANKI, WOJNO, BULLOCK, ALEXANDER, MOSS, GEISS, MCMORROW and BARRETT and referred to the Committee on Finance.

A bill to amend 1967 PA 281, entitled  
"Income tax act of 1967,"  
(MCL 206.1 to 206.713) by adding section 277.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1       Sec. 277. (1) For tax years that begin after December 31,  
2       2019, a taxpayer who is a teacher who teaches at a public school  
3       may claim a credit against the tax imposed by this act equal to the  
4       cost paid by the taxpayer in the tax year not to exceed \$1,000.00  
5       for a single return or \$2,000.00 for a joint return for classroom  
6       supplies used by the taxpayer for educational purposes that

1 directly relate to the taxpayer's classroom course work at the  
2 public school.

3 (2) If the credit allowed under this section exceeds the tax  
4 liability of the taxpayer for the tax year, that portion that  
5 exceeds the tax liability shall not be refunded.

6 (3) As used in this section:

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

8 (i) Books for teacher or student use, books on tapes,  
9 videotapes, CDs, or DVDs.

10 (ii) Computer programs or downloads.

11 (iii) Equipment, including, but not limited to, tape recorders,  
12 headphones, science equipment, and lab equipment.

13 (iv) Art supplies.

14 (v) Classroom decorative materials.

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

17 (vii) Prizes, awards, or rewards.

18 (viii) Other supplies or materials similar to those listed in  
19 this subdivision.

20 (b) "Public school" means that term as defined in section 5 of  
21 the revised school code, 1976 PA 451, MCL 380.5.