

1 HB424
2 137739-1
3 By Representatives Hill, Morrow, Weaver, Greer, McCutcheon,
4 Treadaway, Hall, Tuggle, Farley, Long, McClurkin, Laird,
5 Galliher, Collins, Nordgren, Davis and Carns
6 RFD: Ways and Means Education
7 First Read: 23-FEB-12

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8 SYNOPSIS: This bill would provide an income tax credit
9 for the purchase of qualified classroom supplies by
10 a public K-12 teacher.

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12 A BILL
13 TO BE ENTITLED
14 AN ACT

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16 To add a new Article 12, consisting of Section
17 40-18-320, to Chapter 18, Title 40, Code of Alabama 1975,
18 relating to income taxes; to provide an income tax credit for
19 the purchase of qualified classroom supplies by a public K-12
20 teacher.

21 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

22 Section 1. Section 40-18-320 is added to the Code of
23 Alabama 1975, to read as follows:

24 §40-18-320.

25 (a) An Alabama income tax credit is established for
26 qualified education expenses paid or incurred by a public
27 school teacher. The income tax credit may not exceed three

1 hundred dollars (\$300) per year. In the case of a married
2 couple filing jointly, where both spouses are public school
3 teachers, the tax credit may not exceed six hundred dollars
4 (\$600) per year.

5 (b) For the purposes of this section, a public
6 school teacher is a person employed as a teacher by a local
7 board of education in the state for at least 900 hours a
8 school year.

9 (c) For the purposes of this section, qualified
10 education expenses include expenditures for any of the
11 following for use by the public school teacher in the
12 classroom or by the students in his or her classroom:

13 (1) Books.

14 (2) Supplies, other than nonathletic supplies for
15 courses of instruction in health or physical education.

16 (3) Computer equipment, including related software
17 and services.

18 (4) Other equipment and supplementary materials.

19 (d) The income tax credit provided by this section
20 shall be allowed against the tax imposed by this chapter and
21 may not decrease the tax liability of a taxpayer to less than
22 zero. The tax credit may be claimed only in the tax year of
23 the eligible expenditure.

24 Section 2. This act shall become effective
25 immediately following its passage and approval by the
26 Governor, or its otherwise becoming law, for the tax years
27 commencing after December 31, 2011.

