

First Regular Session  
Seventieth General Assembly  
STATE OF COLORADO

**REENGROSSED**

*This Version Includes All Amendments  
Adopted in the House of Introduction*

LLS NO. 15-0167.01 Nicole Myers x4326

**HOUSE BILL 15-1104**

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**HOUSE SPONSORSHIP**

**Navarro,**

**SENATE SPONSORSHIP**

**Johnston,**

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**House Committees**

Finance  
Appropriations

**Senate Committees**

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**A BILL FOR AN ACT**

101 **CONCERNING THE CREATION OF A STATE INCOME TAX DEDUCTION FOR**  
102 **CERTAIN UNREIMBURSED EXPENSES INCURRED BY ELIGIBLE**  
103 **EDUCATORS.**

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**Bill Summary**

*(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://www.leg.state.co.us/billsummaries>.)*

In previous income tax years, the federal internal revenue code allowed eligible educators to deduct up to \$250 of any unreimbursed expenses that the educator paid or incurred for specified school supplies, materials, and equipment that the educator used in his or her classroom. The federal educator expense deduction expired in 2013 and is currently

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.  
*Capital letters indicate new material to be added to existing statute.  
Dashes through the words indicate deletions from existing statute.*

HOUSE  
3rd Reading Unamended  
March 10, 2015

HOUSE  
Amended 2nd Reading  
March 9, 2015

unavailable for the 2014 or future income tax years.

The bill creates a state educator expense deduction and allows eligible educators to deduct the same unreimbursed expenses that they were previously allowed to deduct at the federal level from federal taxable income for state income tax purposes. Eligible educators may deduct the following amounts:

- ! For the 2016 income tax year, up to \$250;
- ! For the 2017 income tax year, up to \$500; and
- ! For the 2018 income tax year and each income tax year thereafter, up to \$750.

An eligible educator is defined as a person who is a kindergarten through 12th grade teacher, instructor, counselor, principal, or aide employed in a school for at least 900 hours during a school year.

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1 *Be it enacted by the General Assembly of the State of Colorado:*

2 **SECTION 1.** In Colorado Revised Statutes, 39-22-104, **add** (4)  
3 (u) as follows:

4 **39-22-104. Income tax imposed on individuals, estates, and**  
5 **trusts - single rate - definitions - repeal.** (4) There shall be subtracted  
6 from federal taxable income:

7 (u) (I) FOR INCOME TAX YEARS COMMENCING ON OR AFTER  
8 JANUARY 1, 2016, BUT BEFORE JANUARY 1, 2019, AND TO THE EXTENT  
9 NOT OTHERWISE ALLOWED UNDER THE FEDERAL INTERNAL REVENUE  
10 CODE, AN AMOUNT SPECIFIED IN SUBPARAGRAPH (II) OF THIS PARAGRAPH  
11 (u) FOR AN ELIGIBLE EDUCATOR'S UNREIMBURSED EXPENSES INCURRED  
12 DURING THE TAX YEAR FOR THE PURCHASE OF BOOKS; SUPPLIES;  
13 COMPUTER EQUIPMENT, INCLUDING RELATED SOFTWARE AND SERVICES;  
14 AND OTHER EQUIPMENT AND SUPPLEMENTARY MATERIALS THAT THE  
15 ELIGIBLE EDUCATOR USES IN THE CLASSROOM. FOR COURSES IN HEALTH  
16 AND PHYSICAL EDUCATION, UNREIMBURSED EXPENSES MAY BE INCLUDED  
17 ONLY IF THE EXPENSES ARE FOR SUPPLIES THAT ARE DIRECTLY RELATED  
18 TO A SPECIFIC CLASS IN HEALTH OR ATHLETICS.

1 (II) AN ELIGIBLE EDUCATOR MAY SUBTRACT UP TO TWO HUNDRED  
2 FIFTY DOLLARS IF FILING INDIVIDUALLY AND UP TO FIVE HUNDRED  
3 DOLLARS IF FILING JOINTLY AND BOTH TAXPAYERS ARE ELIGIBLE  
4 EDUCATORS; EXCEPT THAT EACH ELIGIBLE EDUCATOR MAY NOT SUBTRACT  
5 MORE THAN TWO HUNDRED FIFTY DOLLARS.

6  
7 (III) AS USED IN THIS PARAGRAPH (u), UNLESS THE CONTEXT  
8 OTHERWISE REQUIRES:

9 (A) "ELIGIBLE EDUCATOR" MEANS AN INDIVIDUAL WHO IS A  
10 KINDERGARTEN THROUGH TWELFTH GRADE TEACHER, INSTRUCTOR,  
11 COUNSELOR, PRINCIPAL, OR AIDE EMPLOYED IN A SCHOOL FOR AT LEAST  
12 NINE HUNDRED HOURS DURING A SCHOOL YEAR.

13 (B) "SCHOOL" MEANS A PUBLIC OR NONPUBLIC SCHOOL IN THE  
14 STATE THAT PROVIDES ELEMENTARY OR SECONDARY EDUCATION FROM  
15 KINDERGARTEN THROUGH THE TWELFTH GRADE.

16 (IV) THIS PARAGRAPH (u) IS REPEALED, EFFECTIVE JANUARY 1,  
17 2020.

18 **SECTION 2. Act subject to petition - effective date.** This act  
19 takes effect at 12:01 a.m. on the day following the expiration of the  
20 ninety-day period after final adjournment of the general assembly  
21 (August 5, 2015, if adjournment sine die is on May 6, 2015); except that,  
22 if a referendum petition is filed pursuant to section 1 (3) of article V of  
23 the state constitution against this act or an item, section, or part of this act  
24 within such period, then the act, item, section, or part will not take effect  
25 unless approved by the people at the general election to be held in  
26 November 2016 and, in such case, will take effect on the date of the  
27 official declaration of the vote thereon by the governor.