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# A BILL FOR AN ACT

RELATING TO TAXATION.

**BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:**

1       SECTION 1. Chapter 235, Hawaii Revised Statutes, is  
2       amended by adding a new section to be appropriately designated  
3       and to read as follows:

4       "§235-    Teacher expenses; tax deduction.   (a) There  
5       shall be allowed as a deduction from gross income the amount,  
6       not to exceed \$           , for amounts paid during the taxable  
7       year by a teacher for the following expenses:

8       (1) Professional development courses related to the  
9       curriculum in which the teacher provides instruction;  
10       and

11       (2) Books, supplies, computer equipment, software, and  
12       supplementary materials used by the teacher in the  
13       classroom.

14       (b) To claim a deduction under this section, a teacher  
15       shall obtain written certification from the school or schools  
16       verifying the:



1        (1) Expenses paid or incurred by the teacher for items or  
2        services under subsection (a) that were used or  
3        applied for the school or schools; and

4        (2) Employment of the teacher at the school or schools  
5        during the time the expenses under this section were  
6        used or applied.

7        (c) The director of taxation:

8        (1) Shall prepare any forms that may be necessary to claim  
9        a tax deduction under this section;

10       (2) May require proof of the claim for the tax deduction;  
11       and

12       (3) May adopt rules pursuant to chapter 91 necessary to  
13       effectuate the purposes of this section.

14       (d) For the purposes of this section, "teacher" means an  
15       individual taxpayer who is employed in the public or private  
16       educational system for students in grades kindergarten through  
17       twelve and who is engaged primarily in teaching or instruction  
18       of students or in related activities that are centered on  
19       students and who is in close and continuous contact with  
20       students. "Teacher" shall include but not be limited to



1 classroom teachers, school librarians, counselors, registrars,  
2 and special education teachers."

3 SECTION 2. New statutory material is underscored.

4 SECTION 3. This Act shall take effect on July 1, 2050, and  
5 shall apply to taxable years beginning after December 31, 2017.



**Report Title:**

Teachers; Income Tax; Deduction; Classroom Supplies;  
Professional Development

**Description:**

Allows for a state income tax deduction for teacher supplies purchased for use in the classroom and for professional development courses; provided that the teacher obtains a written certification from the Department of Education. (HB1720 HD1)

*The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.*

