

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

SENATE BILL 28

56TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2023

INTRODUCED BY

Craig W. Brandt

AN ACT

RELATING TO TAXATION; PROVIDING AN INCOME TAX DEDUCTION FOR
SCHOOL SUPPLIES PURCHASED BY A PUBLIC SCHOOL TEACHER.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

SECTION 1. A new section of the Income Tax Act is enacted
to read:

"~~[NEW MATERIAL]~~ DEDUCTION--SCHOOL SUPPLIES PURCHASED BY A
PUBLIC SCHOOL TEACHER.--

A. A taxpayer who is not a dependent of another
individual and is a public school teacher may claim a deduction
from net income in an amount equal to the costs of school
supplies purchased by the public school teacher in a taxable
year, not to exceed:

(1) for a taxable year beginning on January 1,
2023 and prior to January 1, 2024, five hundred dollars (\$500);

underscoring material = new
~~[bracketed material] = delete~~

underscoring material = new
~~[bracketed material] = delete~~

1 and

2 (2) for a taxable year beginning on or after
3 January 1, 2024, one thousand dollars (\$1,000).

4 B. To claim a deduction pursuant to this section, a
5 taxpayer shall submit to the department information required by
6 the secretary establishing that the taxpayer is eligible to
7 claim a deduction pursuant to this section.

8 C. As used in this section:

9 (1) "public school teacher" means a person who
10 is licensed as a teacher pursuant to the Public School Code and
11 who teaches at a public school; and

12 (2) "school supplies" means items purchased by
13 a public school teacher and used by the students of the teacher
14 in the teacher's classroom for educational purposes, including
15 notebooks, paper, writing instruments, crayons, art supplies,
16 rulers, maps and globes, but not including computers or other
17 similar digital devices, watches, radios, digital music
18 players, headphones, sporting equipment, portable or desktop
19 telephones, cellular telephones or other electronic
20 communication devices, copiers, office equipment, furniture or
21 fixtures."

22 SECTION 2. APPLICABILITY.--The provisions of this act
23 apply to taxable years beginning on or after January 1, 2023.

25