

ASSEMBLY, No. 5197

STATE OF NEW JERSEY

219th LEGISLATURE

INTRODUCED JANUARY 4, 2021

Sponsored by:

Assemblyman WAYNE P. DEANGELO

District 14 (Mercer and Middlesex)

Assemblywoman ANGELA V. MCKNIGHT

District 31 (Hudson)

Assemblywoman ANNETTE CHAPARRO

District 33 (Hudson)

SYNOPSIS

Provides gross income tax credit for certified teachers who incur expenses for classroom supplies.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 1/13/2021)

1 **AN ACT** providing credits against the gross income tax for certain
2 teachers and supplementing chapter 4 of Title 54A of the New
3 Jersey Statutes.

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5 **BE IT ENACTED** *by the Senate and General Assembly of the State*
6 *of New Jersey:*

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8 1. a. A taxpayer shall be allowed a credit against the tax
9 otherwise due under the “New Jersey Gross Income Tax Act,”
10 N.J.S.54A:1-1 et seq., in an amount that shall not exceed \$500 per
11 taxable year, if the taxpayer is a teacher who is certified pursuant to
12 State Board of Education regulations and is employed in a public or
13 nonpublic school in the State and incurs expenses for the purchase
14 of classroom supplies in the taxable year. For the purposes of this
15 section, “classroom supplies” means books, pencils and other
16 drawing supplies, computers and related equipment, laboratory
17 equipment, and any other equipment and supplementary materials
18 needed for the day-to-day classroom activities.

19 b. If the amount of credit allowed pursuant to subsection a. of
20 this section for a taxable year, together with any other payments or
21 credits against the tax, reduces the tax liability otherwise due for the
22 taxable year to zero, any amount of credit remaining shall be paid to
23 the taxpayer as a refund of an overpayment of tax pursuant to
24 N.J.S.54A:9-7, except that subsection (f) of that section, concerning
25 the allowance of interest, shall not apply.

26 c. The director shall promulgate procedures and forms by
27 which teachers may certify qualification for the credit under this
28 section.

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30 2. This act shall take effect immediately and shall apply to
31 taxable years beginning on or after January 1, 2020.

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STATEMENT

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36 This bill creates a \$500 gross income tax credit for taxpayers
37 who are certified teachers and incur expenses for the purchase of
38 classroom supplies. Under the bill, classroom supplies include, but
39 need not be limited to, books, pencils and other drawing supplies,
40 computers and related equipment, laboratory equipment, and any
41 other equipment and supplementary materials needed for the day-to-
42 day classroom activities.

43 To be eligible for this credit, a taxpayer must, for a taxable year,
44 be a school teacher who is certified pursuant to State Board of
45 Education regulations and be employed in a public or nonpublic
46 school and incur expenses for the purchase of classroom supplies.