



TED KANAVAS

STATE SENATOR

Date: Monday, March 8, 2004

To: Members of the Senate Committee on Homeland Security, Veterans and Military Affairs and Government Reform

From: Senator Kanavas

Re: Testimony in support of SB 217 - relating to: allowing an individual income tax deduction for certain amounts contributed by a divorced or legally separated parent to his or her child's college savings account or college tuition and expenses program and limiting the deduction that may be claimed by a married person who files separately.

Chairman Brown and members of the committee, I greatly appreciate the opportunity to submit testimony in support of Senate Bill 217, which will allow an individual income tax deduction for certain amounts contributed by a divorced or legally separated parent to his or her child's Edvest account.

At the request of a divorced parent from the 33rd Senate District, Representative Mickey Lehman, Representative Rob Kreibich and I introduced this legislation.

Currently, in order for a parent to be able to deduct an EdVest contribution from his or her income taxes, their child must be listed as a dependent on their tax forms. Divorced parents, such as my constituent, who are not able to claim their child as a dependent on their tax forms, are therefore not able to claim the Edvest deduction.

It is arguably unfair to deny a divorced parent a deduction for an EdVest contribution to their child's education when that same child's grandparents are permitted the deduction under current law.

I worked with the Department of Revenue and EdVest administrators to make the bill easy to implement, while still maintaining the intent of the legislation, which is to allow divorced parents the opportunity to claim the EdVest deduction.

SB 217 would simply expand the individual income tax deduction for contributions made by parents to an EdVest account when the beneficiary is the claimant's child and dependent to include contributions made by a divorced or legally separated parent to an account when the beneficiary is the claimant's child, and not necessarily the claimant's dependent.

I would appreciate your vote in favor of SB 217.

3/8/04

SB 217

helps divorced, noncustodial parents

future amend or legislation to
add step-children?

Vote Record
Committee on Homeland Security, Veterans and Military
Affairs and Government Reform

Date: 3/18/04

Moved by: Zien

Seconded by: Breske

AB _____

SB 217

Clearinghouse Rule _____

AJR _____

SJR _____

Appointment _____

AR _____

SR _____

Other _____

A/S Amdt _____

A/S Amdt _____ to A/S Amdt _____

A/S Sub Amdt _____

A/S Amdt _____ to A/S Sub Amdt _____

A/S Amdt _____ to A/S Amdt _____ to A/S Sub Amdt _____

Be recommended for:

- Passage
 Adoption
 Confirmation
 Concurrence
 Indefinite Postponement
 Introduction
 Rejection
 Tabling
 Nonconcurrence

Committee Member

Senator Ronald Brown, Chair

Aye

No

Absent

Not Voting

Senator David Zien

Senator Scott Fitzgerald

Senator Robert Wirch

Senator Roger Breske

Totals: 5 0 0 0

Motion Carried

Motion Failed