



2025 ASSEMBLY BILL 64

February 24, 2025 - Introduced by Representatives ARMSTRONG, BEHNKE, BARE, DITTRICH, DONOVAN, GOEBEN, GOODWIN, JOHNSON, KAUFERT, KNODL, KREIBICH, MAXEY, MELOTIK, MIRESSÉ, MURSAU, PALMERI, SHEEHAN, SINICKI, STEFFEN, SUBECK and PRADO, cosponsored by Senators FEYEN, HUTTON, DASSLER-ALFHEIM and WANGGAARD. Referred to Committee on Ways and Means.

AUTHORS SUBJECT TO CHANGE

- 1 **AN ACT to create** 71.05 (6) (b) 57. of the statutes; **relating to:** an income tax
- 2 subtraction for certain expenses paid by a school teacher.

Analysis by the Legislative Reference Bureau

Currently, an elementary or secondary school teacher may claim a deduction on the individual's federal income tax return for certain eligible expenses paid by the individual during the taxable year, not exceeding \$300. Eligible expenses include amounts paid to participate in professional development courses and amounts paid for books and other classroom supplies.

This bill allows an elementary or secondary school teacher to claim a similar deduction for state income tax purposes for eligible expenses, not exceeding \$300, paid by the teacher during the taxable year. The eligible expenses are the same as those described under federal law. Finally, the taxpayer may claim the deduction for state income tax purposes regardless of whether the taxpayer claims the deduction for federal income tax purposes.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

For further information see the state fiscal estimate, which will be printed as an appendix to this bill.
