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SENATE BILL 612

**52ND LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2015**

INTRODUCED BY

Craig W. Brandt and Jason C. Harper

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,  
2015 and prior to January 1, 2016, five hundred dollars (\$500);

.200400.1

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1 and

2 (2) for a taxable year beginning on or after  
3 January 1, 2016, 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, 2015.

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