

**Introduced by Senator Correa**

February 22, 2013

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An act relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SB 693, as introduced, Correa. Income taxes: credits: school expenses.

The Personal Income Tax Law and the Corporation Tax Law allow various credits against the taxes imposed by those laws.

This bill would state that it is the intent of the Legislature to enact legislation that would allow credit and deduction for education-related expenses for low-income parents and a refundable credit for costs of instructional and classroom materials paid by low-income teachers, as specified.

Vote: majority. Appropriation: no. Fiscal committee: no. State-mandated local program: no.

*The people of the State of California do enact as follows:*

- 1 SECTION 1. It is the intent of the Legislature to enact
- 2 legislation that would allow the following:
- 3 (a) A personal income tax credit or deduction for low-income
- 4 parents for education-related expenses, including, but not limited
- 5 to, tuition, textbooks, uniforms, computer hardware and educational
- 6 software, tutors, transportation, and other nontuition educational
- 7 expenses, for dependent children in kindergarten and grades 1 to
- 8 12, inclusive, attending private or public schools or homeschooling.
- 9 (b) A refundable personal income tax credit for the costs of
- 10 instructional materials and classroom supplies paid by low-income

- 1 teachers of kindergarten and grades 1 to 12, inclusive, in public
- 2 and private schools.

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