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**SENATE BILL 26**  
**SPONSOR TESTIMONY**  
Senator Stephanie Kunze  
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Chair Oelslager, Vice Chair Scherer, Ranking Member Cera and members of the House Finance committee. Thank you for the opportunity to present sponsor testimony on Senate Bill 26, legislation that would authorize teachers to deduct, for income tax purposes, up to \$250 in amounts paid for professional development and classroom supplies.

Under current federal tax law, the Educator Expense Deduction allows eligible educators to deduct up to \$250 (\$500 if married filing jointly and both spouses are eligible educators, but not more than \$250 each) of unreimbursed trade or business expenses. Qualified expenses are amounts teachers' pay or incur for participation in professional development courses, books, supplies, computer equipment (including related software and services), other equipment, and supplementary materials that teachers use in the classroom. For courses in health or physical education, the expenses for supplies must be for athletic supplies.<sup>1</sup>

Ohio teachers spend an average of \$600 of their own money each year on basic school supplies such as notebooks and pencils to specialized furniture designed to help special-needs students focus on learning.<sup>2</sup> If enacted into law, this proposal will mirror the federal Internal Revenue Code and allow Ohio educators to deduct any spending above the federal limit from their federally adjusted gross income, up to a maximum deduction of \$250, before calculating their Ohio income tax liability.

The table below shows the number of federal tax returns filed by Ohioans who claimed the federal educator deduction, in each tax bracket, in 2016.

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<sup>1</sup> <https://www.irs.gov/taxtopics/tc458>

<sup>2</sup> <https://ohioauditor.gov/news/pressreleases/Details/5001>

Federal Tax Bracket	Number of Federal Educator Deductions Claimed
Under \$10,000	1,470
\$10,000-\$25,000	5,690
\$25,000-\$50,000	24,420
\$50,000-\$75,000	27,400
\$75,000-\$100,000	21,210
\$100,000-\$200,000	36,280
\$200,000-\$500,000	5,010
\$500,000-\$1 million	280
Over \$1 million	60
<b>TOTAL</b>	<b>121,820</b>

Data for 2017 is not available at this time.

If Senate Bill 26 is enacted into law, Ohio would join five other states, and the District of Columbia, that would offer an income tax credit or deduction for such expenses.

My goal is to help enhance the federal Educator Expense Deduction with an additional \$250 deduction at the state level as we realize that Ohio's educators often spend more money out of their own pockets to prepare and educate their students.

While in the Senate Ways and Means committee, Senate Bill 26 received proponent testimony from the Ohio Education Association (OEA), the Ohio Federation of Teachers and the Catholic Conference of Ohio and no opposition to this proposal came forward during the committee process. It received unanimous, bipartisan support with a committee vote of 10-0 and a Senate floor vote of 32-0. I was joined by 27 of my senate colleagues in the Senate as co-sponsors and two of your House colleagues have already signed onto this measure while Senate Bill 26 was pending in the House Rules and Reference committee.

Chairman Oelslager and members of the House Finance committee, thank you for the opportunity to present sponsor testimony on Senate Bill 26. I am happy to answer any questions that the committee might have.