

## HB 798 -- Income Tax Deduction for Educational Expenses

Sponsor: Scharnhorst

Beginning January 1, 2012, resident taxpayers who have a dependent enrolled in any grade from kindergarten to 12 in any elementary or secondary school in the state may claim an income tax deduction of up to \$2,500 for tuition, attendance fees, and school supplies. The Department of Revenue will establish the procedure by which the deduction can be claimed.

The provisions of the bill will expire December 31 six years from the effective date.