

HOUSE BILL NO. 4853

September 09, 2025, Introduced by Reps. St. Germaine, Beson, Harris, Schmaltz, Roth, DeBoyer, Aragona, Wortz, Kunse, Pavlov and BeGole and referred to Committee on Finance.

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
(MCL 206.1 to 206.847) by adding section 285.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 285. (1) For tax years that begin on and after January 1,
2 2026, a taxpayer who is 1 of the following may claim a credit equal
3 to 50% of the cost paid by the taxpayer in the tax year for
4 classroom supplies not to exceed \$2,000.00 for a single return or
5 \$4,000.00 for a joint return if both taxpayers filing the joint

1 return are 1 of the following:

2 (a) A teacher employed by a school for which the classroom
3 supplies were purchased.

4 (b) An administrator employed full-time by a school for which
5 the classroom supplies were purchased.

6 (2) If the credit allowed under this section exceeds the tax
7 liability of the taxpayer for the tax year, that portion that
8 exceeds the tax liability must not be refunded.

9 (3) As used in this section:

10 (a) "Administrator" means an individual who holds a valid
11 certificate issued by the state board under section 1536 of the
12 revised school code, 1976 PA 451, MCL 380.1536.

13 (b) "Classroom supplies" means any of the following used for
14 educational purposes that directly relate to classroom coursework
15 taught by the taxpayer if the taxpayer is a teacher or offered by
16 the school if the taxpayer is an administrator:

17 (i) Books for teacher or student use, books on tapes,
18 videotapes, CDs, or DVDs.

19 (ii) Computer programs or downloads.

20 (iii) Equipment, including, but not limited to, tape recorders,
21 headphones, science equipment, and lab equipment.

22 (iv) Art supplies.

23 (v) Classroom decorative materials.

24 (vi) Food and other supplies or materials for experiments or
25 projects carried out in the classroom.

26 (vii) Prizes, awards, or rewards.

27 (viii) Other supplies or materials similar to those listed in
28 this subdivision.

29 (c) "School" means a public school, public school academy, or

1 state approved nonpublic school as those terms are defined in
2 sections 5 and 6 of the revised school code, 1976 PA 451, MCL 380.5
3 and 380.6.

4 (d) "Teacher" means an individual who holds a valid teaching
5 certificate issued by the superintendent of public instruction
6 under section 1531 of the revised school code, 1976 PA 451, MCL
7 380.1531.