

Senate Amendment 5065

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1 1 Amend the House amendment, S=5040, to Senate File
1 2 2123, as passed by the Senate, as follows:
1 3 #1. Page 1, by inserting after line 10 the
1 4 following:
1 5 <#____. Page 1, by inserting after line 18 the
1 6 following:
1 7 <Sec. ____ Section 422.7, Code Supplement 2007, is
1 8 amended by adding the following new subsection:
1 9 NEW SUBSECTION. 54. Subtract, to the extent not
1 10 already deducted, the first two hundred fifty dollars
1 11 of the cost incurred to purchase supplies by the
1 12 taxpayer to assist the taxpayer in teaching at an
1 13 elementary or secondary school situated in Iowa, which
1 14 school is accredited under section 256.11. To qualify
1 15 for the deduction, the costs must be nonreimbursable
1 16 from any source.
1 17 As used in this section, "supplies" includes but is
1 18 not limited to paper supplies, bulletin boards, books,
1 19 maps, charts, computer software but not hardware, and
1 20 other items directly used by the taxpayer as a
1 21 teacher. The cost incurred to purchase supplies for
1 22 which a tax deduction may be received under this
1 23 section shall not be used by a school district to
1 24 supplement its costs of instructional materials.>>
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1 28 _____
1 28 MARK ZIEMAN
1 29 SF 2123.301 82
1 30 mg/mg/10638
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