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# DAVE ARMSTRONG

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STATE REPRESENTATIVE • 67<sup>TH</sup> ASSEMBLY DISTRICT

## Testimony on Assembly Bill 64 April 15, 2025

Thank you for the opportunity to testify on behalf of Assembly Bill 64.

As members of the committee may know, teachers sometimes find it necessary to purchase books or supplies for their classrooms. In 2021, a group called AdoptAClassroom.org reported that K-12 teachers spent an average of \$750 of their own money in the 2020-2021 school year. In 2023, AdoptAClassroom updated this average to \$860 for the 2022-2023 school year, a 14% increase.

Fortunately for those teachers who find themselves out of pocket for books, classroom supplies, or professional development courses, they may claim a deduction of up to \$300 on their *federal* income taxes.

AB 64 simply mirrors the federal deduction at the state level, allowing K-12 teachers to deduct up to \$300 on their state income taxes, too. This would double the potential benefit and bring teachers significantly closer to being made whole.

Thank you for your consideration of AB 64.



# DAN FEYEN

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## STATE SENATOR

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To: The Assembly Committee on Ways and means  
From: Sen. Dan Feyen  
Re: Assembly Bill 64

Hello members of the committee, thank you for taking the time to hear testimony on AB 64.

A 2021 nationwide survey of 5,400 PreK-12 teachers at public, private and charter schools revealed that teachers are spending an average of \$750 each year on classroom supplies for their students. More recent surveys have indicated that this trend is increasing.

Currently, there is a Federal Tax Credit that allows elementary and secondary school teachers to claim a \$300 deduction on their individual income taxes. This very simple, bipartisan bill mirrors the Federal Tax Credit by creating an identical deduction for a teacher's state income taxes. Eligible expenses include amounts paid to participate in professional development courses and amounts paid for books and other classroom supplies.

The National Center for Education Statistics estimates that 3.7 million teachers worked in public and private schools in the 2019-20 school year. And the IRS estimates that in 2019, more than 3.6 million returns claimed about \$938 million in educator deductions nationwide. This shows that the federal credit is very popular amongst educators and most teachers already will have experience claiming the deduction.

The Department of Revenue estimates that adding this deduction will reduce revenue by approximately \$790,000. Which is a small sum that will bring teachers closer to whole as they try to recoup the money spent on their classrooms.

As Wisconsin continues to compete for talent at a national scale, this deduction for teaching supplies is a common-sense tool we can use to show teachers they are wanted and needed right here in our state. Thank you for taking the time to hold a public hearing on this bill.