THE ISSUE: AB 337 Education Expenses of Teachers (Jones-Sawyer, D-Los Angeles) would allow new K-12 teachers, in their first three years of consecutive service at public and private schools, to claim individual tax credits for out-of-pocket expenses incurred for the purchase of instructional materials and classroom supplies issues. (Support)

AB 1371 Education Expenses of Parents (Lackey, R-Palmdale) would allow low-to-middle income parents an individual tax deduction for K-12 education-related expenses incurred on behalf of their school children. (Support)

**HISTORY & BACKGROUND**

“All persons of whatever race, sex, condition, or age, by virtue of their dignity as human beings, have an inalienable right to a quality education.”


**CHURCH TEACHING**

“Government has a responsibility to provide adequate resources for the attainment of quality education for all children, and these policy decisions are best made at the level closest to the actual teaching and learning situation.”


**TALKING POINTS**

- Fiscal realities challenging California schools often compel parents and teachers to help fund essential educational resources and services.

- AB 1371 would empower parents to better care for the K-12 learning needs specific to their own children, including: summer school fees, diagnostic evaluations, tutoring, special education, after-school programs, transportation, textbooks/school supplies, and uniforms.

- AB 337 would provide a substantial benefit for beginning classroom educators. However, the actual cost to the state would be extremely small, because the bill is designed to leverage a federal deduction with the proposed state tax credit.

- Together, AB337 and AB1371 would provide tax relief to benefit California students in both public and private schools, while giving greater support to those most in need.