



General Assembly

January Session, 2021

Proposed Bill No. 6171

LCO No. 1553



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
REP. PAVALOCK-D'AMATO, 77th Dist.

AN ACT ESTABLISHING A TEMPORARY PERSONAL INCOME TAX CREDIT FOR ESSENTIAL OR FRONTLINE WORKERS WHO INCUR PRIVATE SCHOOL TUITION EXPENSES.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

- 1 That, for the taxable years commencing January 1, 2020, and January
- 2 1, 2021, a taxpayer working as an essential or frontline worker during
- 3 said years shall be allowed a nonrefundable credit of up to ten thousand
- 4 dollars against the personal income tax for private elementary or
- 5 secondary school tuition expenses incurred for a dependent of such
- 6 taxpayer during said years.

Statement of Purpose:

To establish a temporary, nonrefundable personal income tax credit for essential or frontline workers who incur private elementary or secondary school tuition expenses.