

REFERENCE TITLE: **income tax credit; home schooling**

State of Arizona  
House of Representatives  
Forty-eighth Legislature  
First Regular Session  
2007

## **HB 2218**

Introduced by  
Representatives McClure, Pearce: Alvarez, Barto, Kavanagh, Konopnicki,  
Mason, Meza, Nelson, Stump, Senator Gray C

AN ACT

AMENDING SECTION 43-222, ARIZONA REVISED STATUTES; AMENDING TITLE 43, CHAPTER 10, ARTICLE 5, ARIZONA REVISED STATUTES, BY ADDING SECTION 43-1089.03; RELATING TO INDIVIDUAL INCOME TAX CREDITS.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:

2 Section 1. Section 43-222, Arizona Revised Statutes, is amended to  
3 read:

4 43-222. Income tax credit review schedule

5 Each year the joint legislative income tax credit review committee  
6 shall review the following income tax credits:

7 1. In 2006, sections 43-1073, 43-1089, 43-1089.01, 43-1089.02,  
8 43-1090, 43-1176 and 43-1181.

9 2. In 2007, sections 43-1077, 43-1078, 43-1079, 43-1080, 43-1165,  
10 43-1166, 43-1167 and 43-1169.

11 3. In 2008, sections 43-1074.01, 43-1081, 43-1168, 43-1170 and  
12 43-1178.

13 4. In 2009, sections 43-1076, 43-1081.01, 43-1084, 43-1162 and  
14 43-1170.01.

15 5. In 2010, sections 43-1075, 43-1079.01, 43-1087, 43-1088,  
16 43-1090.01, 43-1163, 43-1167.01, 43-1175 and 43-1182.

17 6. In 2011, sections 43-1074.02, 43-1083, 43-1085, ~~and~~ 43-1164 and  
18 43-1183.

19 7. IN 2012, SECTION 43-1089.03.

20 Sec. 2. Title 43, chapter 10, article 5, Arizona Revised Statutes, is  
21 amended by adding section 43-1089.03, to read:

22 43-1089.03. Credit for home schools

23 A. FOR TAXABLE YEARS BEGINNING FROM AND AFTER DECEMBER 31, 2007, A  
24 CREDIT IS ALLOWED AGAINST THE TAXES IMPOSED BY THIS TITLE FOR A TAXPAYER WHO  
25 DURING AT LEAST SIX MONTHS OF THE TAXABLE YEAR PROVIDES A HOME SCHOOL, AS  
26 DEFINED IN SECTION 15-802, FOR THE TAXPAYER'S CHILDREN WHO ARE FIVE THROUGH  
27 EIGHTEEN YEARS OF AGE. THE AMOUNT OF THE CREDIT IS TWO HUNDRED DOLLARS FOR  
28 EACH OF THE TAXPAYER'S CHILDREN WHO RECEIVE INSTRUCTION IN THE HOME SCHOOL.

29 B. TO QUALIFY FOR THE CREDIT THE TAXPAYER MUST HAVE ON FILE WITH THE  
30 COUNTY SCHOOL SUPERINTENDENT THE AFFIDAVIT OF INTENT FOR EACH CHILD FOR WHOM  
31 A CREDIT IS CLAIMED THAT STATES THE CHILD IS BEING PROVIDED WITH INSTRUCTION  
32 IN THE HOME SCHOOL.

33 C. THE DOLLAR AMOUNT OF THE CREDIT UNDER THIS SECTION APPLIES  
34 REGARDLESS OF THE TAXPAYER'S FILING STATUS. A HUSBAND AND WIFE WHO FILE  
35 SEPARATE RETURNS FOR A TAXABLE YEAR IN WHICH THEY COULD HAVE FILED A JOINT  
36 RETURN MAY EACH CLAIM ONLY ONE-HALF OF THE TAX CREDIT THAT WOULD HAVE BEEN  
37 ALLOWED FOR A JOINT RETURN.

38 D. IF THE ALLOWABLE TAX CREDIT EXCEEDS THE TAXES DUE UNDER THIS TITLE  
39 ON THE CLAIMANT'S INCOME, OR IF THERE ARE NO TAXES DUE UNDER THIS TITLE, THE  
40 AMOUNT OF THE CLAIM NOT USED TO OFFSET THE TAXES UNDER THIS TITLE SHALL BE  
41 PAID IN THE SAME MANNER AS A REFUND GRANTED UNDER SECTION 42-1118. REFUNDS  
42 MADE PURSUANT TO THIS SECTION ARE SUBJECT TO SETOFF UNDER SECTION 42-1122.

1           Sec. 3. Purpose

2           Pursuant to section 43-223, Arizona Revised Statutes, the legislature  
3 enacts section 43-1089.03, Arizona Revised Statutes, as added by this act, to  
4 reduce the costs of books and materials for taxpayers who home school their  
5 children.