

# HOUSE RESEARCH

## Bill Summary

**FILE NUMBER:** H.F. 499  
**Version:** As Introduced

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**Subject:** Allows K-12 education subtraction and credit for musical instruments

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### Overview

Expands the list of education-related expenses used in claiming the K-12 education income tax subtraction and credit to include the purchase of musical instruments.

### Section

- 1 **K-12 education subtraction.** Allows the K-12 education subtraction for the purchase or lease of musical instruments used in classes offered as part of the school curriculum.
- 2 **K-12 education credit.** Allows the K-12 education credit for the purchase or lease of musical instruments used in classes offered as part of the school curriculum.

The Department of Revenue has interpreted current law to allow the K-12 education subtraction and credit for the rental, but not the purchase, of musical instruments used as part of the school curriculum.