

# HOUSE RESEARCH

## Bill Summary

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**Subject:** Allows K-12 education subtraction 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 to include the purchase of musical instruments.

### Section

1 **K-12 education subtraction.** Allows the K-12 education subtraction for the purchase 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.

The proposed change to the list of education-related expenses for the subtraction would not affect the K-12 education credit, which would continue to be allowed for the rental, but not the purchase, of musical instruments.