

# HOUSE RESEARCH

## Bill Summary

**FILE NUMBER:** H.F. 575

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**Version:** As Introduced

**Authors:** Kuisle and others

**Subject:** Expands K-12 education subtraction definition of qualifying child

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### Overview

Allows the K-12 education income tax subtraction for educational expenses paid on behalf of the taxpayer's grandchildren, siblings, nieces and nephews.

### Section

- 1 **K-12 education subtraction.** Expands the definition of "qualifying child" for purposes of claiming the subtraction to include grandchildren, siblings, nieces, and nephews of the taxpayer. Under current law, taxpayers may claim a subtraction of up to \$2,500 for each qualifying child in grades 7-12, and \$1,625 for each qualifying child in grades K-6. "Qualifying child" is defined by reference to the Internal Revenue Code definition used for claiming the federal earned income tax credit, and includes children, grandchildren, and eligible foster children who live with the taxpayer for more than half the tax year.  
The proposed change to the definition of "qualifying child" would not affect eligibility for the K-12 education credit, which would continue to reference the Internal Revenue Code definition.