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The Honorable Janet S. Hay  
Idaho State Representative  
STATEHOUSE MAIL

THIS IS NOT AN OFFICIAL ATTORNEY GENERAL OPINION  
AND IS SUBMITTED SOLELY TO PROVIDE LEGAL GUIDANCE

Re: House Bill No. 580

Dear Representative Hay:

In your letter of March 7, 1986, you requested our guidance concerning House Bill No. 580. Specifically, your questions are as follows:

1. Would House Bill 580 allow a tax credit against expenses incurred in the operation of a home school?
2. Would House Bill 580 allow a tax credit against expenses for computers, field trips and foreign travel, microscopes, cameras, encyclopedias, tape recorders, video recorders, etc., used for the education of students in public, private or home schools?

House Bill No. 580 provides:

A tax credit against taxes. . . shall be allowed to a taxpayer who has made payment to others for tuition, textbooks and transportations of each dependent attending a school situated in Idaho, wherein a resident of this state may legally fulfill the states compulsory attendance laws. . . As used in this section, "textbooks" mean books and other instructional materials and equipment used in elementary and secondary schools in teaching only those subjects commonly taught in public schools in this state. . . .

The bill also prohibits credits for payments for instructional books and materials of a sectarian nature and prohibits credits for transportation costs for extra curricular activities.

Under the proposal, for an expenditure to qualify for a tax credit, it must be a payment to "others," paid as tuition for textbooks, or for transportation; and the payment must be for the purpose of legally fulfilling the compulsory attendance law. As the bill does not further define "others" it would appear that House Bill 580 could allow a tax credit for textbook and instructional equipment and materials expenses incurred in the operation of a home school if the expenditures would otherwise meet the remaining two requirements.

In response to question No. 2, expenses for computers, microscopes, cameras, encyclopedias, tape recorders and video recorders could qualify for the tax credit as long as they were used for educational purposes, and relate to subjects commonly and usually taught in the public schools. However, it is unlikely that field trips or foreign travel would qualify for the tax credit under the transportation provision of the bill. Field trips and foreign travel would probably constitute extra curricular activities which do not qualify for the tax credit.

I hope this is helpful to you. Please advise if I can be of further assistance.

Very truly yours,



PATRICK J. KOLE  
Chief, Legislative and  
Public Affairs Division

PJK/tg