

112TH CONGRESS
1ST SESSION

H. R. 1738

To amend the Internal Revenue Code of 1986 to increase, extend, and make permanent the above-the-line deduction for certain expenses of elementary and secondary school teachers.

IN THE HOUSE OF REPRESENTATIVES

MAY 5, 2011

Mr. REICHERT introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to increase, extend, and make permanent the above-the-line deduction for certain expenses of elementary and secondary school teachers.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Teacher Tax Relief
5 Act of 2011”.

1 **SEC. 2. DEDUCTION FOR CERTAIN EXPENSES OF SCHOOL**
2 **TEACHERS.**

3 (a) INCREASE IN DEDUCTION.—Subparagraph (D) of
4 section 62(a)(2) of the Internal Revenue Code of 1986 (re-
5 lating to certain trade and business deductions of employ-
6 ees) is amended by striking “\$250” and inserting “\$500”.

7 (b) PROFESSIONAL DEVELOPMENT EXPENSES.—
8 Subparagraph (D) of section 62(a)(2) of such Code is
9 amended—

10 (1) by striking “educator in connection” and all
11 that follows and inserting “educator—”; and

12 (2) by inserting at the end the following:

13 “(i) by reason of the participation of
14 the educator in professional development
15 courses related to the curriculum in which
16 the educator provides instruction or to the
17 students for which the educator provides
18 instruction, and

19 “(ii) in connection with books, sup-
20 plies (other than nonathletic supplies for
21 courses of instruction in health or physical
22 education), computer equipment (including
23 related software and services) and other
24 equipment, and supplementary materials
25 used by the eligible educator in the class-
26 room.”.

1 (c) PERMANENT DEDUCTION.—Subparagraph (D) of
2 section 62(a)(2) of such Code is amended by striking “In
3 the case of taxable years beginning during 2002, 2003,
4 2004, 2005, 2006, 2007, 2008, 2009, 2010, or 2011, the
5 deductions” and inserting “The deductions”.

6 (d) ELIGIBLE EDUCATOR TECHNICAL AMEND-
7 MENT.—Subparagraph (A) of section 62(d)(1) of such
8 Code is amended by inserting “ending during the taxable
9 year” before the period.

10 (e) EFFECTIVE DATE.—

11 (1) IN GENERAL.—The amendments made by
12 subsections (a) and (b) shall apply to taxable years
13 beginning after December 31, 2010.

14 (2) SUBSECTION (c).—The amendment made
15 by subsection (c) shall apply to taxable years begin-
16 ning after December 31, 2011.

17 (3) TECHNICAL AMENDMENT.—The amendment
18 made by subsection (d) shall apply to taxable years
19 beginning after December 31, 2001.

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