

112TH CONGRESS
1ST SESSION

H. R. 3148

To amend the Internal Revenue Code of 1986 to extend and expand the deduction for certain expenses of elementary and secondary school teachers.

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 11, 2011

Mr. GRAVES of Missouri (for himself, Mr. LUETKEMEYER, Mr. BARROW, Mr. MCINTYRE, Mr. CARNAHAN, and Mr. LOEBSACK) 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 extend and expand the 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 Deduc-
5 tion Enhancement Act of 2011”.

1 **SEC. 2. DEDUCTION FOR CERTAIN EXPENSES OF PRE-**
2 **SCHOOL, ELEMENTARY AND SECONDARY**
3 **SCHOOL TEACHERS.**

4 (a) IN GENERAL.—Subparagraph (D) of section
5 62(a)(2) of the Internal Revenue Code of 1986 (relating
6 to certain expenses of elementary and secondary school
7 teachers) is amended to read as follows:

8 “(D) CERTAIN EXPENSES OF PRESCHOOL,
9 ELEMENTARY AND SECONDARY SCHOOL TEACH-
10 ERS.—In the case of taxable years beginning
11 before 2017, the deductions allowed by section
12 162 which consist of expenses, not in excess of
13 the applicable amount, paid or incurred by an
14 eligible educator in connection with books, sup-
15 plies (other than nonathletic supplies for
16 courses of instruction in health or physical edu-
17 cation), computer equipment (including related
18 software and services) and other equipment,
19 and supplementary materials used by the eligi-
20 ble educator in the classroom.”.

21 (b) DEFINITIONS.—Subsection (d) of section 62 of
22 such Code (relating to definition; special rules) is amended
23 to read as follows:

24 “(d) DEFINITIONS RELATING TO PRESCHOOL, ELE-
25 MENTARY AND SECONDARY SCHOOL TEACHERS.—For
26 purposes of subsection (a)(2)(D) and this subsection—

1 “(1) APPLICABLE AMOUNT.—The term ‘applica-
2 ble amount’ means—

3 “(A) \$500 in the case of a full-time educa-
4 tor, and

5 “(B) \$250 in any other case.

6 “(2) ELIGIBLE EDUCATOR.—The term ‘eligible
7 educator’ means, with respect to any taxable year,
8 an individual who is—

9 “(A) a kindergarten through grade 12
10 teacher, instructor, counselor, principal, or aide
11 in a school for at least 450 hours during a
12 school year which ends during such taxable
13 year, or

14 “(B) a teacher, instructor, counselor, or
15 aid in a preschool program for at least 450
16 hours during the taxable year.

17 “(3) FULL-TIME EDUCATOR.—The term ‘full-
18 time educator’ means, with respect to any taxable
19 year, an individual who for such taxable year satis-
20 fies the requirements of subparagraph (A) or (B) of
21 paragraph (2) applied by substituting ‘900 hours’
22 for ‘450 hours’ therein.

23 “(4) SCHOOL.—The term ‘school’ means any
24 school which provides elementary education or sec-

1 ondary education (kindergarten through grade 12),
2 as determined under State law.

3 “(5) PRESCHOOL PROGRAM.—The term ‘pre-
4 school program’ means any program for providing
5 preschool which—

6 “(A) receives funds for carrying out pre-
7 school programs pursuant to—

8 “(i) part A of title I of the Elemen-
9 tary and Secondary Education Act of
10 1965, or

11 “(ii) subpart 2 of part B of title I of
12 such Act, or

13 “(B) is accredited as a preschool under
14 State law.”.

15 (c) EFFECTIVE DATE.—The amendments made by
16 this section shall apply to taxable years ending after the
17 date of the enactment of this Act.

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