

107TH CONGRESS
1ST SESSION

S. 495

To amend the Internal Revenue Code of 1986 to allow an above-the-line deduction for certain professional development expenses and classroom supplies of elementary and secondary school teachers.

IN THE SENATE OF THE UNITED STATES

MARCH 8, 2001

Mr. HATCH introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to allow an above-the-line deduction for certain professional development expenses and classroom supplies 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 “Tax Equity for School
5 Teachers Act of 2001”.

1 **SEC. 2. DEDUCTION FOR CERTAIN PROFESSIONAL DEVELOP-**
 2 **MENT EXPENSES AND CLASSROOM SUP-**
 3 **PLIES OF ELEMENTARY AND SECONDARY**
 4 **SCHOOL TEACHERS.**

5 (a) DEDUCTION ALLOWED WHETHER OR NOT TAX-
 6 PAYER ITEMIZES OTHER DEDUCTIONS.—Subsection
 7 (a)(2) of section 62 of the Internal Revenue Code of 1986
 8 (defining adjusted gross income) is amended by adding at
 9 the end the following new subparagraph:

10 “(D) CERTAIN PROFESSIONAL DEVELOP-
 11 MENT EXPENSES AND CLASSROOM SUPPLIES
 12 FOR TEACHERS.—The deductions allowed by
 13 section 162 which consist of qualified profes-
 14 sional development expenses and qualified ele-
 15 mentary and secondary education expenses paid
 16 or incurred by an eligible teacher.”.

17 (b) DEFINITIONS.—Section 62 of the Internal Rev-
 18 enue Code of 1986 is amended by adding at the end the
 19 following new subsection:

20 “(d) QUALIFIED EXPENSES OF ELIGIBLE TEACH-
 21 ERS.—For purposes of subsection (a)(2)(D)—

22 “(1) QUALIFIED PROFESSIONAL DEVELOPMENT
 23 EXPENSES.—

24 “(A) IN GENERAL.—The term ‘qualified
 25 professional development expenses’ means ex-
 26 penses for tuition, fees, books, supplies, equip-

1 ment, and transportation required for the en-
 2 rollment or attendance of an individual in a
 3 qualified course of instruction.

4 “(B) QUALIFIED COURSE OF INSTRU-
 5 TION.—The term ‘qualified course of instruc-
 6 tion’ means a course of instruction which—

7 “(i) is—

8 “(I) directly related to the cur-
 9 riculum and academic subjects in
 10 which an eligible teacher provides in-
 11 struction, or

12 “(II) designed to enhance the
 13 ability of an eligible teacher to under-
 14 stand and use State standards for the
 15 academic subjects in which such
 16 teacher provides instruction,

17 “(ii) may—

18 “(I) provide instruction in how to
 19 teach children with different learning
 20 styles, particularly children with dis-
 21 abilities and children with special
 22 learning needs (including children who
 23 are gifted and talented), or

24 “(II) provide instruction in how
 25 best to discipline children in the class-

1 room and identify early and appro-
2 priate interventions to help children
3 described in subclause (I) to learn,

4 “(iii) is tied to challenging State or
5 local content standards and student per-
6 formance standards,

7 “(iv) is tied to strategies and pro-
8 grams that demonstrate effectiveness in in-
9 creasing student academic achievement
10 and student performance, or substantially
11 increasing the knowledge and teaching
12 skills of an eligible teacher, and

13 “(v) is part of a program of profes-
14 sional development which is approved and
15 certified by the appropriate local edu-
16 cational agency as furthering the goals of
17 the preceding clauses.

18 “(C) LOCAL EDUCATIONAL AGENCY.—The
19 term ‘local educational agency’ has the meaning
20 given such term by section 14101 of the Ele-
21 mentary and Secondary Education Act of 1965,
22 as in effect on the date of the enactment of this
23 subsection.

24 “(2) QUALIFIED ELEMENTARY AND SECONDARY
25 EDUCATION EXPENSES.—The term ‘qualified ele-

1 elementary and secondary education expenses' means
 2 expenses for any taxable year for books, supplies
 3 (other than nonathletic supplies for courses of in-
 4 struction in health or physical education), computer
 5 equipment (including related software and services)
 6 and other equipment, and supplementary materials
 7 used by an eligible teacher in the classroom.

8 “(3) ELIGIBLE TEACHER.—

9 “(A) IN GENERAL.—The term ‘eligible
 10 teacher’ means an individual who is a kinder-
 11 garten through grade 12 classroom teacher, in-
 12 structor, counselor, aide, or principal in an ele-
 13 mentary or secondary school on a full-time
 14 basis for an academic year ending during a tax-
 15 able year.

16 “(B) ELEMENTARY OR SECONDARY
 17 SCHOOL.—The term ‘elementary or secondary
 18 school’ means any school which provides ele-
 19 mentary education or secondary education
 20 (through grade 12), as determined under State
 21 law.”.

22 (c) EFFECTIVE DATE.—The amendments made by
 23 this section shall apply to taxable years beginning after
 24 December 31, 2000.

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