

108TH CONGRESS
1ST SESSION

H. R. 785

To amend the Internal Revenue Code of 1986 to increase the above-the-line deduction for teacher classroom supplies and to expand such deduction to include qualified professional development expenses.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 13, 2003

Mr. CAMP (for himself, Ms. PRYCE of Ohio, Mr. TANNER, Mr. FOLEY, Mr. BOEHNER, Mr. BLUNT, Mr. RAMSTAD, Mr. ENGLISH, Mr. HAYWORTH, Mr. CRANE, Mr. BRADY of Texas, Mr. ROGERS of Michigan, Mr. OXLEY, Mr. MATSUI, Mr. SANDLIN, Mrs. JONES of Ohio, Mr. SKELTON, Mr. RODRIGUEZ, Mr. FORD, Mr. CARSON of Oklahoma, Mr. MATHESON, Mr. FRANK of Massachusetts, Mr. ETHERIDGE, Mrs. WILSON of New Mexico, Mr. MICA, Mr. MCHUGH, Mr. PICKERING, Mr. TIBERI, Mr. MILLER of Florida, Mr. SIMMONS, Mr. WILSON of South Carolina, Mr. HAYES, Mrs. JO ANN DAVIS of Virginia, Mr. SHIMKUS, Mr. HALL, Mr. MCINTYRE, Mr. MCGOVERN, Mr. ROSS, Mr. BACA, Mr. CRAMER, Mr. WOLF, Mr. TOM DAVIS of Virginia, Mrs. MILLER of Michigan, Mr. KOLBE, Mr. JOHNSON of Illinois, Mr. LAHOOD, Mr. FERGUSON, Mrs. CUBIN, Mr. SWEENEY, Mr. NORWOOD, Mrs. MYRICK, Mr. OTTER, Mr. PAUL, Mr. SCHROCK, Mr. MCCOTTER, Mr. GILLMOR, Mr. SENSENBRENNER, Mrs. KELLY, Mr. CRENSHAW, Mr. REHBERG, Mr. BACHUS, Mr. WALSH, and Mr. OSE) 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 the above-the-line deduction for teacher classroom supplies and to expand such deduction to include qualified professional development expenses.

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 2003”.

6 **SEC. 2. EXPANSION OF ABOVE-THE-LINE DEDUCTION FOR**
7 **CERTAIN EXPENSES OF ELEMENTARY AND**
8 **SECONDARY SCHOOL TEACHERS.**

9 (a) IN GENERAL.—Subparagraph (D) of section
10 62(a)(2) (relating to certain trade and business deductions
11 of employees) is amended to read as follows:

12 “(D) CERTAIN EXPENSES OF ELEMENTARY
13 AND SECONDARY SCHOOL TEACHERS.—The de-
14 ductions allowed by section 162 which consist of
15 expenses, not in excess of \$400, paid or in-
16 curred by an eligible educator—

17 “(i) by reason of the participation of
18 the educator in professional development
19 courses related to the curriculum and aca-
20 demic subjects in which the educator pro-
21 vides instruction or to the students for
22 which the educator provides instruction,
23 and

24 “(ii) in connection with books, sup-
25 plies (other than nonathletic supplies for

1 courses of instruction in health or physical
2 education), computer equipment (including
3 related software and services) and other
4 equipment, and supplementary materials
5 used by the eligible educator in the class-
6 room.”.

7 (b) EFFECTIVE DATE.—The amendment made by
8 this section shall apply to taxable years beginning after
9 December 31, 2002.

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