

109TH CONGRESS  
1ST SESSION

# H. R. 2989

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.

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## IN THE HOUSE OF REPRESENTATIVES

JUNE 20, 2005

Mr. CAMP (for himself, Mr. TANNER, Ms. PRYCE of Ohio, Mr. FOLEY, Mr. CANTOR, Mr. TIBERI, Mr. HAYWORTH, Mr. WOLF, Mr. BURTON of Indiana, Mr. LINCOLN DIAZ-BALART of Florida, Mr. KUHL of New York, Mr. SANDERS, Mr. SKELTON, Mrs. KELLY, Mr. RAMSTAD, Mr. ENGLISH of Pennsylvania, Mr. RUPPERSBERGER, and Mr. RENZI) introduced the following bill; which was referred to the Committee on Ways and Means

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## 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 2005”.

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 “\$400”.

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, or 2005, the deductions” and inserting “The deduc-  
5 tions”.

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), (b), and (c) shall apply to taxable  
13 years beginning after December 31, 2005.

14           (2) TECHNICAL AMENDMENT.—The amendment  
15 made by subsection (d) shall apply to taxable years  
16 beginning after December 31, 2001.

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