111TH CONGRESS 1ST SESSION

H. R. 1405

To amend the Internal Revenue Code of 1986 to allow Head Start teachers the same above-the-line deduction for supplies as is allowed to elementary and secondary school teachers.

IN THE HOUSE OF REPRESENTATIVES

March 10, 2009

Mr. Wilson of Ohio 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 allow Head Start teachers the same above-the-line deduction for supplies as is allowed to 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. HEAD START TEACHERS ALLOWED ABOVE-THE-
- 4 LINE DEDUCTION FOR SUPPLIES.
- 5 (a) In General.—Paragraph (1) of section 62(d) of
- 6 the Internal Revenue Code of 1986 (defining eligible edu-
- 7 cator) is amended by adding at the end the following new
- 8 subparagraph:

1	"(C) HEAD START TEACHERS.—The term
2	'eligible education' includes, with respect to any
3	taxable year, an individual who is a teacher or
4	aide under a Head Start program operating
5	under the Head Start Act (42 U.S.C. 9831 et
6	seq.) for at least 700 hours during a school
7	year.".

8 (b) Effective Date.—The amendment made by 9 subsection (a) shall apply to taxable years ending after 10 the date of the enactment of this Act.

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