

111TH CONGRESS
1ST SESSION

H. R. 2329

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

IN THE HOUSE OF REPRESENTATIVES

MAY 7, 2009

Mr. KISSELL 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 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. EXTENSION OF DEDUCTION FOR CERTAIN EX-**
4 **PENSES OF ELEMENTARY AND SECONDARY**
5 **SCHOOL TEACHERS.**

6 (a) IN GENERAL.—Subparagraph (D) of section
7 62(a)(2) of the Internal Revenue Code of 1986 (relating
8 to certain expenses of elementary and secondary school
9 teachers) is amended by striking “or 2009” and inserting
10 “2009, 2010, or 2011”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 subsection (a) shall apply to taxable years beginning after
3 December 31, 2009.

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