

111<sup>TH</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 2431

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

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IN THE HOUSE OF REPRESENTATIVES

MAY 14, 2009

Ms. KOSMAS 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 extend and increase 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. SHORT TITLE.**

4 This Act may be cited as the “America’s Teachers  
5 Tax Relief Act”.

1 **SEC. 2. EXTENSION OF DEDUCTION FOR CERTAIN EX-**  
2 **PENSES OF ELEMENTARY AND SECONDARY**  
3 **SCHOOL TEACHERS.**

4 (a) **EXTENSION.**—Subparagraph (D) of section  
5 62(a)(2) of the Internal Revenue Code of 1986 is amended  
6 by striking “or 2009” and inserting “2009, or 2010”.

7 (b) **INCREASE.**—Subparagraph (D) of section  
8 62(a)(2) of such Code is amended by striking “\$250” and  
9 inserting “\$500”.

10 (c) **EFFECTIVE DATE.**—The amendments made by  
11 this section shall apply to taxable years beginning after  
12 December 31, 2009.

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