

111TH CONGRESS
1ST SESSION

H. R. 3164

To amend the Internal Revenue Code of 1986 to increase, make permanent, and index for inflation the deduction for certain expenses of elementary and secondary school teachers and to modify the definition of eligible educator for purposes of such deduction to include preschool educators.

IN THE HOUSE OF REPRESENTATIVES

JULY 9, 2009

Ms. TITUS (for herself, Mr. FILNER, Mr. GRIJALVA, Mr. HARE, Ms. HIRONO, Mr. ROSS, Mr. SABLAN, and Ms. SHEA-PORTER) 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, make permanent, and index for inflation the deduction for certain expenses of elementary and secondary school teachers and to modify the definition of eligible educator for purposes of such deduction to include preschool educators.

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 “Tax Relief for Edu-
5 cators Act of 2009”.

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

4 (a) INCREASE.—Subparagraph (D) of section
5 62(a)(2) of the Internal Revenue Code of 1986 is amended
6 by striking “\$250” and inserting “\$500”.

7 (b) MADE PERMANENT.—Subparagraph (D) of sec-
8 tion 62(a)(2) of such Code is amended by striking “In the
9 case of taxable years” and all that follows through “the
10 deductions” and inserting “The deductions”.

11 (c) MODIFICATION OF ELIGIBLE EDUCATOR.—Sub-
12 paragraph (A) of section 62(d)(1) of such Code is amend-
13 ed to read as follows:

14 “(A) IN GENERAL.—The term ‘eligible ed-
15 ucator’ means, with respect to any taxable year,
16 an individual who is—

17 “(i) a kindergarten through grade 12
18 teacher, instructor, counselor, principal, or
19 aide in a school for at least 450 hours dur-
20 ing a school year which ends during such
21 taxable year, or

22 “(ii) a teacher, instructor, counselor,
23 or aide in an early childhood education
24 program for at least 450 hours during the
25 taxable year.”.

1 (d) EARLY CHILDHOOD EDUCATION PROGRAM.—
2 Paragraph (1) of section 62(d) of such Code is amended
3 by adding at the end the following new subparagraph:

4 “(C) EARLY CHILDHOOD EDUCATION PRO-
5 GRAM.—For purposes of this paragraph, the
6 term ‘early childhood education program’
7 means—

8 “(i) a Head Start program or an
9 Early Head Start program carried out
10 under the Head Start Act (42 U.S.C. 9831
11 et seq.), including a migrant or seasonal
12 Head Start program, an Indian Head
13 Start program, or a Head Start program
14 or an Early Head Start program, or

15 “(ii) a program that—

16 “(I) serves children from birth
17 through age six that addresses the
18 children’s cognitive (including lan-
19 guage, early literacy, and early mathe-
20 matics), social, emotional, and phys-
21 ical development, and

22 “(II) is a State prekindergarten
23 program, a program authorized under
24 section 619 or part C of the Individ-
25 uals with Disabilities Education Act,

1 or a program operated by a local edu-
2 cational agency.”.

3 (e) AMOUNT ADJUSTED FOR INFLATION.—Sub-
4 section (d) of section 62 of such Code is amended by add-
5 ing at the end the following new paragraph:

6 “(3) INFLATION ADJUSTMENT.—

7 “(A) IN GENERAL.—In the case of a tax-
8 able year beginning after 2010, the \$500
9 amount in subsection (a)(2)(D) shall be in-
10 creased by an amount equal to—

11 “(i) such dollar amount, multiplied by

12 “(ii) the cost-of-living adjustment de-
13 termined under section 1(f)(3) for the cal-
14 endar year in which the taxable year be-
15 gins, determined by substituting ‘calendar
16 year 2009’ for ‘calendar year 1992’ in sub-
17 paragraph (B) thereof.

18 “(B) ROUNDING.—If any amount as ad-
19 justed under subparagraph (A) is not a multiple
20 of \$50, such amount shall be rounded to the
21 next lowest multiple of \$50.”.

22 (f) EFFECTIVE DATE.—The amendments made by
23 this section shall apply to taxable years beginning after
24 December 31, 2009.

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