

113TH CONGRESS
1ST SESSION

H. R. 3490

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

IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 14, 2013

Mr. GRAVES of Missouri (for himself and Mr. CLAY) 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 and expand 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 “Teacher Tax Deduc-
5 tion Enhancement Act of 2013”.

6 **SEC. 2. DEDUCTION FOR CERTAIN EXPENSES OF PRE-**
7 **SCHOOL, ELEMENTARY AND SECONDARY**
8 **SCHOOL TEACHERS.**

9 (a) IN GENERAL.—Section 62(a)(2)(D) of the Inter-
10 nal Revenue Code of 1986 is amended to read as follows:

1 “(D) CERTAIN EXPENSES OF PRESCHOOL,
2 ELEMENTARY AND SECONDARY SCHOOL TEACH-
3 ERS.—In the case of taxable years beginning
4 before 2020, the deductions allowed by section
5 162 which consist of expenses, not in excess of
6 the applicable amount, paid or incurred by an
7 eligible educator in connection with books, sup-
8 plies (other than nonathletic supplies for
9 courses of instruction in health or physical edu-
10 cation), computer equipment (including related
11 software and services) and other equipment,
12 and supplementary materials used by the eligi-
13 ble educator in the classroom.”.

14 (b) DEFINITIONS.—Section 62(d) of the Internal
15 Revenue Code of 1986 is amended to read as follows:

16 “(d) DEFINITIONS RELATING TO PRESCHOOL, ELE-
17 MENTARY AND SECONDARY SCHOOL TEACHERS.—For
18 purposes of subsection (a)(2)(D) and this subsection—

19 “(1) APPLICABLE AMOUNT.—The term ‘applica-
20 ble amount’ means—

21 “(A) \$500 in the case of a full-time educa-
22 tor, and

23 “(B) \$250 in any other case.

1 “(2) ELIGIBLE EDUCATOR.—The term ‘eligible
2 educator’ means, with respect to any taxable year,
3 an individual who is—

4 “(A) a kindergarten through grade 12
5 teacher, instructor, counselor, principal, or aide
6 in a school for at least 450 hours during a
7 school year which ends during such taxable
8 year, or

9 “(B) a teacher, instructor, counselor, or
10 aid in a preschool program for at least 450
11 hours during the taxable year.

12 “(3) FULL-TIME EDUCATOR.—The term ‘full-
13 time educator’ means, with respect to any taxable
14 year, an individual who for such taxable year satis-
15 fies the requirements of subparagraph (A) or (B) of
16 paragraph (2) applied by substituting ‘900 hours’
17 for ‘450 hours’ therein.

18 “(4) SCHOOL.—The term ‘school’ means any
19 school which provides elementary education or sec-
20 ondary education (kindergarten through grade 12),
21 as determined under State law.

22 “(5) PRESCHOOL PROGRAM.—The term ‘pre-
23 school program’ means any program for providing
24 preschool which—

1 “(A) receives funds for carrying out pre-
2 school programs pursuant to—

3 “(i) part A of title I of the Elemen-
4 tary and Secondary Education Act of
5 1965, or

6 “(ii) subpart 2 of part B of title I of
7 such Act, or

8 “(B) is accredited as a preschool under
9 State law.”.

10 (c) EFFECTIVE DATE.—The amendments made by
11 this section shall apply to taxable years ending after the
12 date of the enactment of this Act.

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