

114TH CONGRESS  
1ST SESSION

# H. R. 2940

To amend the Internal Revenue Code of 1986 to improve and make permanent the above-the-line deduction for certain expenses of elementary and secondary school teachers.

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## IN THE HOUSE OF REPRESENTATIVES

JUNE 25, 2015

Mr. REICHERT (for himself, Mr. McDERMOTT, Mr. DOLD, Mr. PASCRELL, Mr. RODNEY DAVIS of Illinois, and Mr. VALADAO) 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 improve and make permanent the above-the-line 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 “Educator Tax Relief  
5       Act of 2015”.

1 **SEC. 2. DEDUCTION FOR CERTAIN EXPENSES OF SCHOOL**  
2 **TEACHERS.**

3 (a) DEDUCTION MADE PERMANENT.—Section  
4 62(a)(2)(D) of the Internal Revenue Code of 1986 is  
5 amended by striking “In the case of taxable years begin-  
6 ning during 2002, 2003, 2004, 2005, 2006, 2007, 2008,  
7 2009, 2010, 2011, 2012, 2013, or 2014, the deductions”  
8 and inserting “The deductions”.

9 (b) INFLATION ADJUSTMENT.—Section 62(d) of such  
10 Code is amended by adding at the end the following new  
11 paragraph:

12 “(3) INFLATION ADJUSTMENT.—In the case of  
13 any taxable year beginning after 2014, the \$250  
14 amount in subsection (a)(2)(D) shall be increased by  
15 an amount equal to—

16 “(A) such dollar amount, multiplied by

17 “(B) the cost-of-living adjustment deter-  
18 mined under section 1(f)(3) for the calendar  
19 year in which the taxable year begins, deter-  
20 mined by substituting ‘calendar year 2013’ for  
21 ‘calendar year 1992’ in subparagraph (B)  
22 thereof.

23 Any increase determined under the preceding sen-  
24 tence shall be rounded to the nearest multiple of  
25 \$50.”.

1       (c) PROFESSIONAL DEVELOPMENT EXPENSES.—Sec-  
2   tion 62(a)(2)(D) of such Code is amended—

3           (1) by striking “educator in connection” and all  
4   that follows and inserting “educator—”, and

5           (2) by inserting at the end the following:

6                   “(i) by reason of the participation of  
7                   the educator in professional development  
8                   courses related to the curriculum in which  
9                   the educator provides instruction or to the  
10                  students for which the educator provides  
11                  instruction, and

12                  “(ii) in connection with books, sup-  
13                  plies (other than nonathletic supplies for  
14                  courses of instruction in health or physical  
15                  education), computer equipment (including  
16                  related software and services) and other  
17                  equipment, and supplementary materials  
18                  used by the eligible educator in the class-  
19                  room.”.

20       (d) ELIGIBLE EDUCATOR TECHNICAL AMEND-  
21   MENT.—Section 62(d)(1)(A) of such Code is amended by  
22   inserting “ending during the taxable year” before the pe-  
23   riod.

24       (e) EFFECTIVE DATE.—

1           (1) IN GENERAL.—The amendments made by  
2       subsections (a), (b), and (c) shall apply to taxable  
3       years beginning after December 31, 2014.

4           (2) TECHNICAL AMENDMENT.—The amendment  
5       made by subsection (d) shall apply to taxable years  
6       beginning after December 31, 2001.

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