

Union Calendar No. 236

114TH CONGRESS
1ST SESSION

H. R. 2940

[Report No. 114–310]

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.

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

OCTOBER 23, 2015

Additional sponsors: Mr. DENHAM, Mr. KIND, Mr. BENISHEK, Mr. BOST, Ms. HAHN, Mr. DEFazio, Mr. POLIQUIN, Mr. WALDEN, Mr. FITZPATRICK, Mr. MEEHAN, Mr. KILMER, Ms. LOFGREN, Ms. MCSALLY, Mr. MURPHY of Pennsylvania, Mr. COSTELLO of Pennsylvania, Mr. KELLY of Pennsylvania, Ms. JENKINS of Kansas, Mr. BABIN, and Mr. NUGENT

OCTOBER 23, 2015

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in *italie*]

[For text of introduced bill, see copy of bill as introduced on June 25, 2015]

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”.*

6 **SEC. 2. DEDUCTION FOR CERTAIN EXPENSES OF SCHOOL**
 7 **TEACHERS.**

8 (a) *DEDUCTION MADE PERMANENT.*—Section
 9 62(a)(2)(D) of the Internal Revenue Code of 1986 is amend-
 10 ed by striking “In the case of taxable years beginning dur-
 11 ing 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010,
 12 2011, 2012, 2013, or 2014, the deductions” and inserting
 13 “The deductions”.

14 (b) *INFLATION ADJUSTMENT.*—Section 62(d) of such
 15 Code is amended by adding at the end the following new
 16 paragraph:

17 “(3) *INFLATION ADJUSTMENT.*—In the case of
 18 any taxable year beginning after 2014, the \$250
 19 amount in subsection (a)(2)(D) shall be increased by
 20 an amount equal to—

21 “(A) such dollar amount, multiplied by

22 “(B) the cost-of-living adjustment deter-
 23 mined under section 1(f)(3) for the calendar year
 24 in which the taxable year begins, determined by

1 *substituting ‘calendar year 2013’ for ‘calendar*
2 *year 1992’ in subparagraph (B) thereof.*

3 *Any increase determined under the preceding sentence*
4 *shall be rounded to the nearest multiple of \$50.”.*

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

7 *(1) by striking “educator in connection” and all*
8 *that follows and inserting “educator—”, and*

9 *(2) by inserting at the end the following:*

10 *“(i) by reason of the participation of*
11 *the educator in professional development*
12 *courses related to the curriculum in which*
13 *the educator provides instruction or to the*
14 *students for which the educator provides in-*
15 *struction, and*

16 *“(ii) in connection with books, supplies*
17 *(other than nonathletic supplies for courses*
18 *of instruction in health or physical edu-*
19 *cation), computer equipment (including re-*
20 *lated software and services) and other*
21 *equipment, and supplementary materials*
22 *used by the eligible educator in the class-*
23 *room.”.*

1 (d) *EFFECTIVE DATE.*—*The amendments made by this*
2 *section shall apply to taxable years beginning after Decem-*
3 *ber 31, 2014.*

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