

116TH CONGRESS
1ST SESSION

H. R. 4180

To amend the Internal Revenue Code of 1986 to increase and expand the above-the-line deduction for certain expenses of school teachers.

IN THE HOUSE OF REPRESENTATIVES

AUGUST 9, 2019

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 increase and expand the above-the-line deduction for certain expenses of 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 2019”.

6 **SEC. 2. ABOVE-THE-LINE DEDUCTION FOR CERTAIN EX-**
7 **PENSES OF SCHOOL TEACHERS.**

8 (a) PRESCHOOL AND CERTAIN PART-TIME TEACH-
9 ERS MADE ELIGIBLE.—

1 (1) IN GENERAL.—Section 62(d)(1)(A) of the
2 Internal Revenue Code of 1986 is amended to read
3 as follows:

4 “(A) ELIGIBLE EDUCATOR.—The term ‘eli-
5 gible educator’ means, with respect to any tax-
6 able year, an individual who is—

7 “(i) a kindergarten through grade 12
8 teacher, instructor, counselor, principal, or
9 aide in a school for at least 450 hours dur-
10 ing a school year which ends during such
11 taxable year, or

12 “(ii) a teacher, instructor, counselor,
13 or aid in a preschool program for at least
14 450 hours during the taxable year.”.

15 (2) PRESCHOOL PROGRAM DEFINED.—Section
16 62(d)(1) of such Code is amended by adding at the
17 end the following new subparagraph:

18 “(C) PRESCHOOL PROGRAM.—The term
19 ‘preschool program’ means any program for
20 providing preschool which—

21 “(i) receives funds for carrying out
22 preschool programs pursuant to—

23 “(I) part A of title I of the Ele-
24 mentary and Secondary Education
25 Act of 1965, or

1 “(II) subpart 2 of part B of title
 2 I of such Act, or
 3 “(ii) is accredited as a preschool
 4 under State law.”.

5 (3) CONFORMING AMENDMENTS.—

6 (A) Section 62(d)(1) of such Code is
 7 amended by striking all that precedes subpara-
 8 graph (A) and inserting the following:

9 “(1) DEFINITIONS.—For purposes of subsection
 10 (a)(2)(D) and this subsection—”.

11 (B) The heading of section 62(a)(2)(D) of
 12 such Code is amended by striking “ELEMEN-
 13 TARY AND SECONDARY” and inserting “PRE-
 14 SCHOOL, ELEMENTARY, AND SECONDARY”.

15 (b) INCREASE IN LIMITATION FOR FULL-TIME EDU-
 16 CATORS.—

17 (1) IN GENERAL.—Section 62(a)(2)(D) of such
 18 Code is amended by inserting “(twice such amount
 19 in the case of a full-time educator)” after “\$250”.

20 (2) FULL-TIME EDUCATOR DEFINED.—Section
 21 62(d)(1) of such Code, as amended by subsection
 22 (a)(2), is amended by adding at the end the fol-
 23 lowing new subparagraph:

24 “(D) FULL-TIME EDUCATOR.—The term
 25 ‘full-time educator’ means, with respect to any

1 taxable year, an individual who for such taxable
2 year satisfies the requirements of clause (i) or
3 (ii) of subparagraph (A) applied by substituting
4 ‘900 hours’ for ‘450 hours’ therein.”.

5 (c) REPEAL OF REDUCTION OF DEDUCTION BY REA-
6 SON OF CERTAIN EXCLUSIONS.—Section 62(d) of such
7 Code is amended by striking paragraph (2) and redesi-
8 gnating paragraph (3) as paragraph (2).

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

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