

106TH CONGRESS  
1ST SESSION

# S. 1124

To amend the Internal Revenue Code of 1986 to eliminate the 2-percent floor on miscellaneous itemized deductions for qualified professional development expenses of elementary and secondary school teachers.

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## IN THE SENATE OF THE UNITED STATES

MAY 26, 1999

Ms. COLLINS (for herself and Mr. COVERDELL) introduced the following bill;  
which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to eliminate the 2-percent floor on miscellaneous itemized deductions for qualified professional development 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; AMENDMENT TO 1986 CODE.**

4       (a) SHORT TITLE.—This Act may be cited as the  
5       “Teacher Professional Development Act”.

6       (b) AMENDMENT OF 1986 CODE.—Except as other-  
7       wise expressly provided, whenever in this title an amend-  
8       ment or repeal is expressed in terms of an amendment

1 to, or repeal of, a section or other provision, the reference  
 2 shall be considered to be made to a section or other provi-  
 3 sion of the Internal Revenue Code of 1986.

4 **SEC. 2. 2-PERCENT FLOOR ON MISCELLANEOUS ITEMIZED**  
 5 **DEDUCTIONS NOT TO APPLY TO QUALIFIED**  
 6 **PROFESSIONAL DEVELOPMENT EXPENSES OF**  
 7 **ELEMENTARY AND SECONDARY SCHOOL**  
 8 **TEACHERS.**

9 (a) IN GENERAL.—Section 67(b) (defining miscella-  
 10 neous itemized deductions) is amended by striking “and”  
 11 at the end of paragraph (11), by striking the period at  
 12 the end of paragraph (12) and inserting “, and”, and by  
 13 adding at the end the following new paragraph:

14 “(13) any deduction allowable for the qualified  
 15 professional development expenses of an eligible  
 16 teacher.”

17 (b) DEFINITIONS.—Section 67 (relating to 2-percent  
 18 floor on miscellaneous itemized deductions) is amended by  
 19 adding at the end the following new subsection:

20 “(g) QUALIFIED PROFESSIONAL DEVELOPMENT EX-  
 21 PENSES OF ELIGIBLE TEACHERS.—For purposes of sub-  
 22 section (b)(13)—

23 “(1) QUALIFIED PROFESSIONAL DEVELOPMENT  
 24 EXPENSES.—

“(A) IN GENERAL.—The term ‘qualified professional development expenses’ means expenses—

“(i) for tuition, fees, books, supplies, equipment, and transportation required for the enrollment or attendance of an individual in a qualified course of instruction, and

“(ii) with respect to which a deduction is allowable under section 162 (determined without regard to this section).

“(B) QUALIFIED COURSE OF INSTRUCTION.—The term ‘qualified course of instruction’ means a course of instruction which—

“(i) is—

“(I) at an institution of higher education (as defined in section 481 of the Higher Education Act of 1965 (20 U.S.C. 1088), as in effect on the date of the enactment of this subsection), or

“(II) a professional conference, and

“(ii) is part of a program of professional development which is approved and

1                   certified by the appropriate local edu-  
 2                   cational agency as furthering the individ-  
 3                   ual's teaching skills.

4                   “(C) LOCAL EDUCATIONAL AGENCY.—The term  
 5                   ‘local educational agency’ has the meaning given  
 6                   such term by section 14101 of the Elementary and  
 7                   Secondary Education Act of 1965, as so in effect.

8                   “(2) ELIGIBLE TEACHER.—

9                   “(A) IN GENERAL.—The term ‘eligible  
 10                  teacher’ means an individual who is a kinder-  
 11                  garten through grade 12 teacher in an elemen-  
 12                  tary or secondary school.

13                  “(B) ELEMENTARY OR SECONDARY  
 14                  SCHOOL.—The terms ‘elementary school’ and  
 15                  ‘secondary school’ have the meanings given  
 16                  such terms by section 14101 of the Elementary  
 17                  and Secondary Education Act of 1965 (20  
 18                  U.S.C. 8801), as so in effect.”

19                  (c) EFFECTIVE DATE.—The amendments made by  
 20                  this section shall apply to taxable years beginning after  
 21                  December 31, 1998.

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