

107TH CONGRESS  
2D SESSION

# H. R. 5085

To amend the Internal Revenue Code of 1986 to increase the above-the-line deduction for teacher classroom supplies and to expand such deduction to include qualified professional development expenses.

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## IN THE HOUSE OF REPRESENTATIVES

JULY 10, 2002

Mr. CAMP (for himself, Mr. TANNER, Mr. FOLEY, Mr. MATSUI, Mr. BRADY of Texas, Mr. POMEROY, Mr. RAMSTAD, Mr. HAYWORTH, Mr. CRANE, Mr. ENGLISH, Mr. ROGERS of Michigan, Mr. HOEKSTRA, Mr. SCHAFER, Mr. EHRLICH, Mr. GRAHAM, Ms. RIVERS, Mr. FORD, Mr. THOMPSON of California, Mr. BERRY, Mr. SANDLIN, Mr. MICA, Mrs. MORELLA, Mr. MCGOVERN, Mr. HASTINGS of Florida, Mr. MATHESON, Mr. SIMMONS, Mr. SHIMKUS, Mr. HAYES, Mr. COOKSEY, Mr. UPTON, Mr. GANSKE, Mr. TOM DAVIS of Virginia, Mr. HALL of Texas, Mr. TIBERI, Mr. THUNE, Mr. PICKERING, Mr. LAHOOD, and Mr. GOODE) 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 increase the above-the-line deduction for teacher classroom supplies and to expand such deduction to include qualified professional development expenses.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2       This Act may be cited as the “Teacher Tax Relief  
3 Act of 2002”.

4 **SEC. 2. EXPANSION OF ABOVE-THE-LINE DEDUCTION FOR**  
5 **CERTAIN EXPENSES OF ELEMENTARY AND**  
6 **SECONDARY SCHOOL TEACHERS.**

7       (a) IN GENERAL.—Subparagraph (D) of section  
8 62(a)(2) (relating to certain trade and business deductions  
9 of employees) is amended to read as follows:

10               “(D) CERTAIN EXPENSES OF ELEMENTARY  
11               AND SECONDARY SCHOOL TEACHERS.—The de-  
12               ductions allowed by section 162 which consist of  
13               expenses, not in excess of \$500, paid or in-  
14               curred by an eligible educator—

15                       “(i) by reason of the participation of  
16                       the educator in professional development  
17                       courses related to the curriculum and aca-  
18                       demic subjects in which the educator pro-  
19                       vides instruction or to the students for  
20                       which the educator provides instruction,  
21                       and

22                       “(ii) in connection with books, sup-  
23                       plies (other than nonathletic supplies for  
24                       courses of instruction in health or physical  
25                       education), computer equipment (including  
26                       related software and services) and other

1 equipment, and supplementary materials  
2 used by the eligible educator in the class-  
3 room.”.

4 (b) EFFECTIVE DATE.—The amendment made by  
5 this section shall apply to taxable years beginning after  
6 December 31, 2001.

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