

107TH CONGRESS
1ST SESSION

S. 495

To amend the Internal Revenue Code of 1986 to allow an above-the-line deduction for certain professional development expenses and classroom supplies of elementary and secondary school teachers.

IN THE SENATE OF THE UNITED STATES

MARCH 8, 2001

Mr. HATCH introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to allow an above-the-line deduction for certain professional development expenses and classroom supplies 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 “Tax Equity for School

5 Teachers Act of 2001”.

1 SEC. 2. DEDUCTION FOR CERTAIN PROFESSIONAL DEVELOPMENT EXPENSES AND CLASSROOM SUPPLIES OF ELEMENTARY AND SECONDARY SCHOOL TEACHERS.

5 (a) DEDUCTION ALLOWED WHETHER OR NOT TAX-
6 PAYER ITEMIZES OTHER DEDUCTIONS.—Subsection
7 (a)(2) of section 62 of the Internal Revenue Code of 1986
8 (defining adjusted gross income) is amended by adding at
9 the end the following new subparagraph:

17 (b) DEFINITIONS.—Section 62 of the Internal Rev-
18 enue Code of 1986 is amended by adding at the end the
19 following new subsection:

20 “(d) QUALIFIED EXPENSES OF ELIGIBLE TEACH-
21 ERS.—For purposes of subsection (a)(2)(D)—

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

24 “(A) IN GENERAL.—The term ‘qualified
25 professional development expenses’ means ex-
26 penses for tuition, fees, books, supplies, equip-

1 ment, and transportation required for the en-
2 rollment or attendance of an individual in a
3 qualified course of instruction.

4 “(B) QUALIFIED COURSE OF INSTRUC-
5 TION.—The term ‘qualified course of instruc-
6 tion’ means a course of instruction which—

1 room and identify early and appro-
2 priate interventions to help children
3 described in subclause (I) to learn,
4 “(iii) is tied to challenging State or
5 local content standards and student per-
6 formance standards,

13 “(v) is part of a program of profes-
14 sional development which is approved and
15 certified by the appropriate local edu-
16 cational agency as furthering the goals of
17 the preceding clauses.

24 “(2) QUALIFIED ELEMENTARY AND SECONDARY
25 EDUCATION EXPENSES.—The term ‘qualified ele-

1 mentary and secondary education expenses' means
2 expenses for any taxable year for books, supplies
3 (other than nonathletic supplies for courses of in-
4 struction in health or physical education), computer
5 equipment (including related software and services)
6 and other equipment, and supplementary materials
7 used by an eligible teacher in the classroom.

8 “(3) ELIGIBLE TEACHER.—

9 “(A) IN GENERAL.—The term ‘eligible
10 teacher’ means an individual who is a kinder-
11 garten through grade 12 classroom teacher, in-
12 structor, counselor, aide, or principal in an ele-
13 mentary or secondary school on a full-time
14 basis for an academic year ending during a tax-
15 able year.

16 “(B) ELEMENTARY OR SECONDARY
17 SCHOOL.—The term ‘elementary or secondary
18 school’ means any school which provides ele-
19 mentary education or secondary education
20 (through grade 12), as determined under State
21 law.”.

22 (c) EFFECTIVE DATE.—The amendments made by
23 this section shall apply to taxable years beginning after
24 December 31, 2000.

