

108TH CONGRESS  
1ST SESSION

# H. R. 3025

To amend the Internal Revenue Code of 1986 to extend the deduction from gross income for certain expenses of elementary and secondary school teachers.

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## IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 5, 2003

Mr. HINOJOSA 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 extend the deduction from gross income 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 “Teacher Tax Relief  
5 Act of 2003”.

1 **SEC. 2. EXTENSION OF DEDUCTION FROM GROSS INCOME**  
2 **FOR CERTAIN EXPENSES OF ELEMENTARY**  
3 **AND SECONDARY SCHOOL TEACHERS.**

4 (a) **IN GENERAL.**—Subparagraph (D) of section  
5 62(a)(2) of the Internal Revenue Code of 1986 (relating  
6 to certain trade or business deductions of employees) is  
7 amended by striking “during 2002 or 2003” and inserting  
8 “after 2001 and before 2009”.

9 (b) **EFFECTIVE DATE.**—The amendment made by  
10 subsection (a) shall apply to taxable years beginning after  
11 December 31, 2002.

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