

108TH CONGRESS
2D SESSION

H. R. 4091

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

IN THE HOUSE OF REPRESENTATIVES

MARCH 31, 2004

Mr. GRAVES (for himself, Mr. CLAY, Mr. NORWOOD, Mr. DAVIS of Illinois, and Mrs. MUSGRAVE) 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 extend and expand the deduction 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. DEDUCTION FOR CERTAIN EXPENSES OF ELE-**
4 **MENTARY AND SECONDARY SCHOOL TEACH-**
5 **ERS.**

6 (a) IN GENERAL.—Subparagraph (D) of section
7 62(a)(2) of the Internal Revenue Code of 1986 (relating
8 to certain expenses of elementary and secondary school
9 teachers) is amended to read as follows:

1 “(D) CERTAIN EXPENSES OF ELEMENTARY
2 AND SECONDARY SCHOOL TEACHERS.—In the
3 case of taxable years beginning before 2015, the
4 deductions allowed by section 162 which consist
5 of expenses, not in excess of the applicable
6 amount, paid or incurred by an eligible educa-
7 tor in connection with books, supplies (other
8 than nonathletic supplies for courses of instruc-
9 tion in health or physical education), computer
10 equipment (including related software and serv-
11 ices) and other equipment, and supplementary
12 materials used by the eligible educator in the
13 classroom.”.

14 (b) DEFINITIONS.—Subsection (d) of section 62 of
15 such Code (relating to definition; special rules) is amended
16 to read as follows:

17 “(d) DEFINITIONS.—For purposes of subsection
18 (a)(2)(D) and this subsection—

19 “(1) APPLICABLE AMOUNT.—The term ‘applica-
20 ble amount’ means—

21 “(A) \$500 in the case of a full-time educa-
22 tor, and

23 “(B) \$250 in any other case.

24 “(2) ELIGIBLE EDUCATOR.—The term ‘eligible
25 educator’ means, with respect to any taxable year,

1 an individual who is a kindergarten through grade
2 12 teacher, instructor, counselor, principal, or aide
3 in a school for at least 450 hours during a school
4 year which ends during such taxable year.

5 “(3) FULL-TIME EDUCATOR.—The term ‘full-
6 time educator’ means, with respect to any taxable
7 year, an individual who for such taxable year satis-
8 fies the requirements of paragraph (2) applied by
9 substituting ‘900 hours’ for ‘450 hours’ therein.

10 “(4) SCHOOL.—The term ‘school’ means any
11 school which provides elementary education or sec-
12 ondary education (kindergarten through grade 12),
13 as determined under State law.”.

14 (c) EFFECTIVE DATE.—The amendments made by
15 this section shall apply to taxable years beginning after
16 December 31, 2003.

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