

109TH CONGRESS
1ST SESSION

S. 1621

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.

IN THE SENATE OF THE UNITED STATES

SEPTEMBER 7, 2005

Ms. COLLINS (for herself, Mr. WARNER, and Ms. LANDRIEU) 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 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,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Teacher Tax Relief
5 Act of 2005”.

1 **SEC. 2. EXPANSION OF ABOVE-THE-LINE DEDUCTION FOR**
2 **CERTAIN EXPENSES OF ELEMENTARY AND**
3 **SECONDARY SCHOOL TEACHERS.**

4 (a) IN GENERAL.—Subparagraph (D) of section
5 62(a)(2) (relating to certain trade and business deductions
6 of employees) is amended to read as follows:

7 “(D) CERTAIN EXPENSES OF ELEMENTARY
8 AND SECONDARY SCHOOL TEACHERS.—The de-
9 ductions allowed by section 162 which consist of
10 expenses, not in excess of \$400, paid or in-
11 curred by an eligible educator—

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

19 “(ii) in connection with books, sup-
20 plies (other than nonathletic supplies for
21 courses of instruction in health or physical
22 education), computer equipment (including
23 related software and services) and other
24 equipment, and supplementary materials
25 used by the eligible educator in the class-
26 room.”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to taxable years beginning after
3 December 31, 2004.

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