

110TH CONGRESS  
1ST SESSION

**H. R. 3595**

To amend the Internal Revenue Code of 1986 to make permanent law the deduction for certain expenses of elementary and secondary school teachers.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 19, 2007

Mr. LAMPSON 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 make permanent law 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. SHORT TITLE.

4 This Act may be cited as the “America’s Teachers  
5 Tax Relief Act of 2007”.

6 SEC. 2. DEDUCTION FOR CERTAIN EXPENSES OF ELEMENTARY AND SECONDARY SCHOOL TEACHERS  
7  
8 MADE PERMANENT LAW.

9 (a) IN GENERAL.—Subparagraph (D) of section  
10 62(a)(2) of the Internal Revenue Code of 1986 (defining

1 adjusted gross income) is amended by striking “In the  
2 case of taxable years beginning during 2002, 2003, 2004,  
3 2005, 2006, or 2007, the deductions” and inserting “The  
4 deductions”.

5 (b) EFFECTIVE DATE.—The amendment made by  
6 this section shall apply to taxable years beginning after  
7 December 31, 2007.

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