

110TH CONGRESS  
1ST SESSION

# H. R. 4086

To amend the Internal Revenue Code of 1986 to make permanent the tax-free distributions from individual retirement plans for charitable purposes and the deduction for State and local sales tax, and to extend the residential energy efficient property credit, the above the line deduction for eligible educator expenses, and the deduction for qualified tuition and related expenses.

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## IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 6, 2007

Mr. KLEIN of Florida 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 make permanent the tax-free distributions from individual retirement plans for charitable purposes and the deduction for State and local sales tax, and to extend the residential energy efficient property credit, the above the line deduction for eligible educator expenses, and the deduction for qualified tuition and related expenses.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Healthy Families and  
3 Dedicated Teachers Tax Relief Act of 2007”.

4 **SEC. 2. RESIDENTIAL ENERGY EFFICIENT PROPERTY.**

5 (a) IN GENERAL.—Subsection (g) of section 25D of  
6 the Internal Revenue Code of 1986 (relating to termi-  
7 nation) is amended by striking “December 31, 2008” and  
8 inserting “December 31, 2013”.

9 (b) EFFECTIVE DATE.—The amendment made by  
10 this section shall take effect on the date of the enactment  
11 of this Act.

12 **SEC. 3. STATE AND LOCAL SALES TAX.**

13 (a) IN GENERAL.—Subparagraph (I) of section  
14 164(b)(5) of the Internal Revenue Code of 1986 (relating  
15 to application of paragraph) is amended by striking “, and  
16 before January 1, 2008”.

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

20 **SEC. 4. TAX-FREE DISTRIBUTIONS FROM INDIVIDUAL RE-**  
21 **TIREMENT PLANS FOR CHARITABLE PUR-**  
22 **POSES.**

23 (a) IN GENERAL.—Paragraph (8) of section 408(d)  
24 of the Internal Revenue Code of 1986 (relating to distribu-  
25 tions for charitable purposes) is amended by striking sub-  
26 paragraph (F).

1 (b) EFFECTIVE DATE.—The amendment made by  
 2 this section shall apply to distributions made in taxable  
 3 years beginning after December 31, 2007.

4 **SEC. 5. CERTAIN EXPENSES OF ELEMENTARY AND SEC-**  
 5 **ONDARY SCHOOL TEACHERS.**

6 (a) IN GENERAL.—Subparagraph (D) of section  
 7 62(a)(2) of the Internal Revenue Code of 1986 (relating  
 8 to certain trade and business deductions of employees) is  
 9 amended by striking “during 2002, 2003, 2004, 2005,  
 10 2006, or 2007” and inserting “after December 31, 2001,  
 11 and before January 1, 2013”.

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

15 **SEC. 6. QUALIFIED TUITION AND RELATED EXPENSES.**

16 (a) IN GENERAL.—Subsection (e) of section 222 of  
 17 the Internal Revenue Code of 1986 (relating to termi-  
 18 nation) is amended by striking “December 31, 2007” and  
 19 inserting “December 31, 2012”.

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

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