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111TH CONGRESS
1ST SESSION

H. R. 2242

To amend the Internal Revenue Code of 1986 to permanently extend certain expiring provisions relating to education.

IN THE HOUSE OF REPRESENTATIVES

MAY 4, 2009

Mr. SPACE (for himself and Mr. BLUMENAUER) 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 permanently extend certain expiring provisions relating to education.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ''Enhancing Education through Tax Relief Act of 2009''.

SEC. 2. EXTENSION OF DEDUCTION FOR CERTAIN EXPENSES OF ELEMENTARY AND SECONDARY SCHOOL TEACHERS.

(a) IN GENERAL.—Subparagraph (D) of section 62(a)(2) of the Internal Revenue Code of 1986 (relating to certain expenses of elementary and secondary school teachers) is amended by striking ‘‘In the case of taxable years beginning during 2002, 2003, 2004, 2005, 2006, 2007, 2008, or 2009, the’’ and inserting ‘‘The’’.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2009.

SEC. 3. ENHANCED CHARITABLE DEDUCTION FOR CONTRIBUTIONS OF BOOK INVENTORY TO PUBLIC SCHOOLS.

(a) IN GENERAL.—Subparagraph (D) of section 170(e)(3) of the Internal Revenue Code of 1986 is amended by striking clause (iv) (relating to termination).

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to contributions made after December 31, 2009.

SEC. 4. ENHANCED DEDUCTION FOR QUALIFIED COMPUTER CONTRIBUTIONS.

(a) IN GENERAL.—Paragraph (6) of section 170(e) of the Internal Revenue Code of 1986 is amended by striking subparagraph (G) (relating to termination).

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to contributions made during taxable years beginning after December 31, 2009.

SEC. 5. CREDIT TO HOLDERS OF QUALIFIED ZONE ACADEMY BONDS.

(a) IN GENERAL.—Paragraph (1) of section 54E(c) of the Internal Revenue Code of 1986 (relating to limitation on amount of bonds designated) is amended by striking ''2008 and 2009'' and inserting ''each calendar year''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to obligations issued after December 31, 2009.

SEC. 6. DEDUCTION OF QUALIFIED TUITION AND RELATED EXPENSES.

(a) IN GENERAL.—Section 222 of the Internal Revenue Code of 1986 is amended by striking subsection (e) (relating to termination).

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2009.

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