

111TH CONGRESS  
1ST SESSION

# H. R. 2329

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

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## IN THE HOUSE OF REPRESENTATIVES

MAY 7, 2009

Mr. KISSELL 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 extend 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. EXTENSION OF DEDUCTION FOR CERTAIN EX-**  
4                       **PENSES OF ELEMENTARY AND SECONDARY**  
5                       **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 expenses of elementary and secondary school  
9       teachers) is amended by striking “or 2009” and inserting  
10      “2009, 2010, or 2011”.

1       (b) EFFECTIVE DATE.—The amendment made by  
2 subsection (a) shall apply to taxable years beginning after  
3 December 31, 2009.

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