

111TH CONGRESS  
2D SESSION

# S. 3445

To amend the Internal Revenue Code of 1986 to allow an above-the-line deduction for certain professional development and other expenses of elementary and secondary school teachers and for certain certification expenses of individuals becoming science, technology, engineering, or math teachers.

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## IN THE SENATE OF THE UNITED STATES

MAY 27 (legislative day, MAY 26), 2010

Mr. HATCH introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to allow an above-the-line deduction for certain professional development and other expenses of elementary and secondary school teachers and for certain certification expenses of individuals becoming science, technology, engineering, or math 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 “Tax Equity for School  
5 Teachers Act of 2010”.

1 **SEC. 2. DEDUCTION FOR CERTAIN PROFESSIONAL DEVEL-**  
 2 **OPMENT EXPENSES AND CLASSROOM SUP-**  
 3 **PLIES OF ELEMENTARY AND SECONDARY**  
 4 **SCHOOL TEACHERS AND FOR CERTAIN CER-**  
 5 **TIFICATION EXPENSES OF SCIENCE, TECH-**  
 6 **NOLOGY, ENGINEERING, OR MATH TEACH-**  
 7 **ERS.**

8 (a) DEDUCTION ALLOWED WHETHER OR NOT TAX-  
 9 PAYER ITEMIZES OTHER DEDUCTIONS.—Subparagraph  
 10 (D) of section 62(a)(2) of the Internal Revenue Code of  
 11 1986 (relating to certain expenses of elementary and sec-  
 12 ondary school teachers) is amended to read as follows:

13 “(D) CERTAIN PROFESSIONAL DEVELOP-  
 14 MENT EXPENSES, CLASSROOM SUPPLIES, AND  
 15 OTHER EXPENSES FOR ELEMENTARY AND SEC-  
 16 ONDARY TEACHERS.—The sum of the deduc-  
 17 tions allowed by section 162 with respect to the  
 18 following expenses:

19 “(i) Expenses paid or incurred by an  
 20 eligible educator in connection with books,  
 21 supplies (other than nonathletic supplies  
 22 for courses of instruction in health or  
 23 physical education), computer equipment  
 24 (including related software and services)  
 25 and other equipment, and supplementary

1 materials used by the eligible educator in  
 2 the classroom.

3 “(ii) Expenses paid or incurred by an  
 4 eligible educator which constitute qualified  
 5 professional development expenses.

6 “(iii) Expenses which are related to  
 7 the initial certification of an individual (in  
 8 the individual’s State licensing system) as  
 9 a qualified science, technology, engineering  
 10 or math teacher.”.

11 (b) DEFINITIONS AND SPECIAL RULES.—Section  
 12 62(d) of the Internal Revenue Code of 1986 (relating to  
 13 definitions and special rules is amended by redesignating  
 14 paragraph (2) as paragraph (5) and by adding after para-  
 15 graph (1) the following new paragraphs:

16 “(2) QUALIFIED PROFESSIONAL DEVELOPMENT  
 17 EXPENSES.—For purposes of subsection (a)(2)(D)—

18 “(A) IN GENERAL.—The term ‘qualified  
 19 professional development expenses’ means ex-  
 20 penses for tuition, fees, books, supplies, equip-  
 21 ment, and transportation required for the en-  
 22 rollment or attendance of an individual in a  
 23 qualified course of instruction.

1                   “(B) QUALIFIED COURSE OF INSTRU-  
2                   TION.—The term ‘qualified course of instruc-  
3                   tion’ means a course of instruction which—

4                   “(i) is—

5                   “(I) directly related to the cur-  
6                   riculum and academic subjects in  
7                   which an eligible educator provides in-  
8                   struction,

9                   “(II) designed to enhance the  
10                  ability of an eligible educator to un-  
11                  derstand and use State standards for  
12                  the academic subjects in which such  
13                  teacher provides instruction, or

14                  “(III) designed to enable an eligi-  
15                  ble educator to meet the highly quali-  
16                  fied teacher requirements under the  
17                  No Child Left Behind Act of 2001,

18                  “(ii) may provide instruction to an eli-  
19                  gible educator—

20                  “(I) in how to teach children  
21                  with different learning styles, particu-  
22                  larly children with disabilities and  
23                  children with special learning needs  
24                  (including children who are gifted and  
25                  talented), or

1 “(II) in how best to discipline  
2 children in the classroom and identify  
3 early and appropriate interventions to  
4 help children described in subclause  
5 (I) to learn,

6 “(iii) is tied to the ability of an eligi-  
7 ble educator to enable students to meet  
8 challenging State or local content stand-  
9 ards and student performance standards,

10 “(iv) is tied to strategies and pro-  
11 grams that demonstrate effectiveness in as-  
12 sisting an eligible educator in increasing  
13 student academic achievement and student  
14 performance, or substantially increasing  
15 the knowledge and teaching skills of an eli-  
16 gible educator, and

17 “(v) is part of a program of profes-  
18 sional development for eligible educators  
19 which is approved and certified by the ap-  
20 propriate local educational agency as fur-  
21 thering the goals of the preceding clauses.

22 “(C) LOCAL EDUCATIONAL AGENCY.—The  
23 term ‘local educational agency’ has the meaning  
24 given such term by section 14101 of the Ele-  
25 mentary and Secondary Education Act of 1965,

1 as in effect on the date of the enactment of this  
 2 subsection.

3 “(3) QUALIFIED SCIENCE, TECHNOLOGY, ENGI-  
 4 NEERING, OR MATH TEACHER.—For purposes of  
 5 subsection (a)(2)(D), the term ‘qualified science,  
 6 technology, engineering, or math teacher’ means,  
 7 with respect to a taxable year, an individual who—

8 “(A) has a bachelor’s degree or other ad-  
 9 vanced degree in a field related to science, tech-  
 10 nology, engineering, or math,

11 “(B) was employed as a nonteaching pro-  
 12 fessional in a field related to science, tech-  
 13 nology, engineering, or math for not less than  
 14 3 taxable years during the 10-taxable-year pe-  
 15 riod ending with the taxable year,

16 “(C) is certified as a teacher of science,  
 17 technology, engineering, or math in the individ-  
 18 ual’s State licensing system for the first time  
 19 during such taxable year, and

20 “(D) is employed at least part-time as a  
 21 teacher of science, technology, engineering, or  
 22 math in an elementary or secondary school dur-  
 23 ing such taxable year.

24 “(4) EXEMPTION FROM MINIMUM EDUCATION  
 25 OR NEW TRADE OR BUSINESS EXCEPTION.—For

1 purposes of applying subsection (a)(2)(D) and this  
2 subsection, the determination as to whether qualified  
3 professional development expenses, or expenses for  
4 the initial certification described in subsection  
5 (a)(2)(D)(iii), are deductible under section 162 shall  
6 be made without regard to any disallowance of such  
7 a deduction under such section for such expenses be-  
8 cause such expenses are necessary to meet the min-  
9 imum educational requirements for qualification for  
10 employment or qualify the individual for a new trade  
11 or business.”.

12 (c) EFFECTIVE DATE.—The amendments made by  
13 this section shall apply to taxable years beginning after  
14 December 31, 2009.

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