

112TH CONGRESS
2D SESSION

H. R. 3998

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

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 9, 2012

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

5 (a) INCREASE IN DEDUCTIBLE AMOUNT.—Subpara-
6 graph (D) of section 62(a)(2) of the Internal Revenue
7 Code of 1986 (relating to certain expenses of elementary
8 and secondary school teachers) is amended by striking
9 “\$250” and inserting “\$500”.

1 (b) EXTENSION.—Subparagraph (D) of section
2 62(a)(2) of such Code is amended by striking “during
3 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010,
4 or 2011” and inserting “after December 31, 2001, and
5 before January 1, 2014”.

6 (c) EFFECTIVE DATE.—The amendments made by
7 this section shall apply to taxable years beginning after
8 December 31, 2011.

○