

112TH CONGRESS
1ST SESSION

H. R. 694

To amend the Internal Revenue Code of 1986 to extend for 1 year the deduction for certain expenses of elementary and secondary school teachers and to increase the maximum deduction to \$500.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 14, 2011

Mr. KISSELL (for himself, Mr. MEEKS, Mr. CHAFFETZ, Mr. PAUL, Mr. YOUNG of Alaska, Mr. WU, Ms. MCCOLLUM, Mr. MICHAUD, Mr. HINCHEY, Mr. ACKERMAN, Mrs. MYRICK, Mr. COURTNEY, Mr. HOLT, Mr. FILNER, Mr. CONYERS, Ms. LINDA T. SÁNCHEZ of California, Mr. HANNA, Mr. JACKSON of Illinois, Mrs. MALONEY, Mr. MCNERNEY, Mr. ROTHMAN of New Jersey, Mr. PRICE of North Carolina, Mr. HASTINGS of Florida, Mr. BUTTERFIELD, Mr. WALZ of Minnesota, Mr. GRIMM, Mr. FORBES, and Mr. MCINTYRE) 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 for 1 year the deduction for certain expenses of elementary and secondary school teachers and to increase the maximum deduction to \$500.

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 “Teacher Tax Deduc-

5 tion Act of 2011”.

1 **SEC. 2. EXTENSION AND INCREASE FOR DEDUCTION FOR**
2 **ELEMENTARY AND SECONDARY SCHOOL**
3 **TEACHERS.**

4 (a) **IN GENERAL.**—Subparagraph (D) of section
5 62(a)(2) of the Internal Revenue Code of 1986 is amend-
6 ed—

7 (1) by striking “or 2011” and inserting “2011,
8 or 2012”, and

9 (2) by striking “\$250” and inserting “\$500”.

10 (b) **EFFECTIVE DATE.**—The amendment made by
11 subsection (a) shall apply to taxable years beginning after
12 December 31, 2011.

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