

113TH CONGRESS
1ST SESSION

H. R. 2141

To amend the Internal Revenue Code of 1986 to allow Head Start teachers the same above-the-line deduction for supplies as is allowed to elementary and secondary school teachers.

IN THE HOUSE OF REPRESENTATIVES

MAY 23, 2013

Mrs. BEATTY (for herself, Mr. VARGAS, Ms. NORTON, and Mr. POLIS) 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 allow Head Start teachers the same above-the-line deduction for supplies as is allowed to 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. HEAD START TEACHERS ALLOWED ABOVE-THE-**
4 **LINE DEDUCTION FOR SUPPLIES.**

5 (a) IN GENERAL.—Paragraph (1) of section 62(d) of
6 the Internal Revenue Code of 1986 (defining eligible edu-
7 cator) is amended by adding at the end the following new
8 subparagraph:

1 “(C) HEAD START TEACHERS.—The term
2 ‘eligible educator’ includes, with respect to any
3 taxable year, an individual who is a teacher or
4 aide under a Head Start program operating
5 under the Head Start Act (42 U.S.C. 9831 et
6 seq.) for at least 700 hours during a school
7 year.”.

8 (b) EFFECTIVE DATE.—The amendment made by
9 subsection (a) shall apply to taxable years ending after
10 the date of the enactment of this Act.

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