

113TH CONGRESS  
2D SESSION

# H. R. 5504

To amend the Internal Revenue Code of 1986 to improve and make permanent the above-the-line deduction for certain expenses of elementary and secondary school teachers.

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## IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 17, 2014

Mr. REICHERT (for himself, Mr. McDERMOTT, Mr. SCHOCK, Mr. KIND, Mr. TIBERI, and Mr. PASCARELL) 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 improve and make permanent the above-the-line 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. SHORT TITLE.**

4 This Act may be cited as the “Teacher Tax Relief  
5 Act of 2014”.

1 **SEC. 2. DEDUCTION FOR CERTAIN EXPENSES OF SCHOOL**  
2 **TEACHERS.**

3 (a) DEDUCTION MADE PERMANENT.—Subparagraph  
4 (D) of section 62(a)(2) of such Code is amended by strik-  
5 ing “In the case of taxable years beginning during 2002,  
6 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011,  
7 2012, or 2013, the deductions” and inserting “The deduc-  
8 tions”.

9 (b) INFLATION ADJUSTMENT.—Subsection (d) of  
10 section 62 of such Code is amended by adding at the end  
11 the following new paragraph:

12 “(3) INFLATION ADJUSTMENT.—In the case of  
13 any taxable year beginning after 2013, the \$250  
14 amount in subsection (a)(2)(D) shall be increased by  
15 an amount equal to—

16 “(A) such dollar amount, multiplied by

17 “(B) the cost-of-living adjustment deter-  
18 mined under section 1(f)(3) for the calendar  
19 year in which the taxable year begins, deter-  
20 mined by substituting ‘calendar year 2012’ for  
21 ‘calendar year 1992’ in subparagraph (B)  
22 thereof.

23 Any increase determined under the preceding sen-  
24 tence shall be rounded to the nearest multiple of  
25 \$50.”.

1 (c) PROFESSIONAL DEVELOPMENT EXPENSES.—  
2 Subparagraph (D) of section 62(a)(2) of such Code is  
3 amended—

4 (1) by striking “educator in connection” and all  
5 that follows and inserting “educator—”; and

6 (2) by inserting at the end the following:

7 “(i) by reason of the participation of  
8 the educator in professional development  
9 courses related to the curriculum in which  
10 the educator provides instruction or to the  
11 students for which the educator provides  
12 instruction, and

13 “(ii) in connection with books, sup-  
14 plies (other than nonathletic supplies for  
15 courses of instruction in health or physical  
16 education), computer equipment (including  
17 related software and services) and other  
18 equipment, and supplementary materials  
19 used by the eligible educator in the class-  
20 room.”.

21 (d) ELIGIBLE EDUCATOR TECHNICAL AMEND-  
22 MENT.—Subparagraph (A) of section 62(d)(1) of such  
23 Code is amended by inserting “ending during the taxable  
24 year” before the period.

25 (e) EFFECTIVE DATE.—

1           (1) IN GENERAL.—The amendments made by  
2           subsections (a), (b), and (c) shall apply to taxable  
3           years beginning after December 31, 2013.

4           (2) TECHNICAL AMENDMENT.—The amendment  
5           made by subsection (d) shall apply to taxable years  
6           beginning after December 31, 2001.

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