

115TH CONGRESS
1ST SESSION

H. R. 1013

To amend the Internal Revenue Code of 1986 to extend the above-the-line deduction for certain expenses of elementary and secondary school teachers to individuals involved in early childhood education programs.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 13, 2017

Mr. CASTRO of Texas (for himself, Ms. JACKSON LEE, and Mr. NOLAN) 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 above-the-line deduction for certain expenses of elementary and secondary school teachers to individuals involved in early childhood education programs.

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 “Pre-K Teacher Parity
5 Act”.

1 **SEC. 2. ABOVE-THE-LINE DEDUCTION OF CERTAIN EX-**
 2 **PENSES OF ELEMENTARY AND SECONDARY**
 3 **SCHOOL TEACHERS EXTENDED TO CERTAIN**
 4 **INDIVIDUALS INVOLVED IN EARLY CHILD-**
 5 **HOOD EDUCATION PROGRAMS.**

6 (a) IN GENERAL.—Section 62(d)(1)(A) of the Inter-
 7 nal Revenue Code of 1986 is amended by striking “an in-
 8 dividual who” and all that follows and inserting “an indi-
 9 vidual who, for at least 900 hours during a school year—
 10 “(i) provides instruction, child care, or
 11 administrative support in an early child-
 12 hood education program, or
 13 “(ii) is a kindergarten through grade
 14 12 teacher, instructor, counselor, principal,
 15 or aide in a school.”.

16 (b) EARLY CHILDHOOD EDUCATION PROGRAM.—
 17 Section 62(d)(1) of such Code is amended by adding at
 18 the end the following new subparagraph:

19 “(C) EARLY CHILDHOOD EDUCATION PRO-
 20 GRAM.—For purposes of this paragraph, the
 21 term ‘early childhood education program’
 22 means—

23 “(i) a Head Start program or an
 24 Early Head Start program carried out
 25 under the Head Start Act including a mi-
 26 grant or seasonal Head Start program, an

1 Indian Head Start program, or a Head
2 Start program or an Early Head Start
3 program that also receives State funding,

4 “(ii) a State licensed or regulated
5 child care program, or

6 “(iii) a program that serves children
7 from birth through age six, that addresses
8 the children’s cognitive (including lan-
9 guage, early literacy, and early mathe-
10 matics), social, emotional, and physical de-
11 velopment, and is—

12 “(I) a State prekindergarten pro-
13 gram,

14 “(II) a program authorized under
15 section 619 or part C of the Individ-
16 uals with Disabilities Education Act,
17 or

18 “(III) a program operated by a
19 local educational agency.”.

20 (c) EFFECTIVE DATE.—The amendment made by
21 this section shall apply to taxable years beginning after
22 the date of the enactment of this Act.

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