

112TH CONGRESS
1ST SESSION

H. R. 161

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

JANUARY 5, 2011

Mr. SHULER 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 education’ 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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