

114TH CONGRESS
1ST SESSION

H. R. 2692

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

JUNE 9, 2015

Mrs. BEATTY (for herself, Mr. BUTTERFIELD, Mr. HINOJOSA, Mr. MEEKS, Mr. CLAY, Ms. NORTON, Mrs. WATSON COLEMAN, Mrs. KIRKPATRICK, Mrs. LAWRENCE, Mr. ISRAEL, Mr. VAN HOLLEN, Ms. WILSON of Florida, Mr. CONYERS, Ms. EDWARDS, and Mr. SWALWELL of California) 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 make permanent the above-the-line deduction for certain expenses of elementary and secondary school teachers and 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,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Reimburse Educators
3 who Pay for Academic Year Supplies Act of 2015” or the
4 “REPAY Supplies Act of 2015”.

5 **SEC. 2. DEDUCTION FOR CERTAIN EXPENSES OF ELEMEN-**
6 **TARY AND SECONDARY SCHOOL TEACHERS.**

7 (a) DEDUCTION MADE PERMANENT.—Section
8 62(a)(2)(D) of the Internal Revenue Code of 1986 is
9 amended by striking “In the case of taxable years begin-
10 ning during 2002, 2003, 2004, 2005, 2006, 2007, 2008,
11 2009, 2010, 2011, 2012, 2013, or 2014” and inserting
12 “The deductions”.

13 (b) HEAD START TEACHERS ALLOWED ABOVE-THE-
14 LINE DEDUCTION FOR SUPPLIES.—Section 62(d)(1) of
15 such Code is amended by adding at the end the following
16 new subparagraph:

17 “(C) HEAD START TEACHERS.—The term
18 ‘eligible educator’ includes, with respect to any
19 taxable year, an individual who is a teacher or
20 aide under a Head Start program operating
21 under the Head Start Act (42 U.S.C. 9831 et
22 seq.) for at least 700 hours during a school
23 year.”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 December 31, 2014.

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