

113TH CONGRESS
1ST SESSION

H. R. 3318

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.

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 23, 2013

Ms. SHEA-PORTER (for herself, Mr. COHEN, Mr. TONKO, Mr. HOLT, Mr. RANGEL, Mr. GRIJALVA, Mr. ELLISON, Mr. HONDA, Mr. COURTNEY, Mr. McDERMOTT, Ms. KUSTER, Mr. CÁRDENAS, Mr. BEN RAY LUJÁN of New Mexico, Ms. LEE of California, Ms. CASTOR of Florida, Mr. SWALWELL of California, Mr. CARTWRIGHT, Mr. PRICE of North Carolina, Mr. WALZ, Ms. BROWNLEY of California, Mr. CAPUANO, Mr. BUTTERFIELD, Mr. MCGOVERN, Mr. POCAN, Ms. BONAMICI, Mr. JONES, Mr. KING of New York, Ms. ROS-LEHTINEN, Ms. EDWARDS, Ms. TITUS, and Ms. TSONGAS) 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.

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 2013” or as
4 the “REPAY Supplies Act of 2013”.

5 **SEC. 2. ABOVE-THE-LINE DEDUCTION FOR CERTAIN EX-**
6 **PENSES OF ELEMENTARY AND SECONDARY**
7 **SCHOOL TEACHERS MADE PERMANENT.**

8 (a) **IN GENERAL.**—Subparagraph (D) of section
9 62(a)(2) of the Internal Revenue Code of 1986 is amended
10 by striking “In the case of taxable years beginning during
11 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010,
12 2011, 2012, or 2013, the deductions” and inserting “The
13 deductions”.

14 (b) **EFFECTIVE DATE.**—The amendments made by
15 this section shall apply to taxable years beginning after
16 December 31, 2013.

○