

112<sup>TH</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 35

To amend the Internal Revenue Code of 1986 to increase the deduction for certain expenses of elementary and secondary school teachers to \$500 and to extend it through 2013.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 5, 2011

Mrs. BIGGERT 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 increase the deduction for certain expenses of elementary and secondary school teachers to \$500 and to extend it through 2013.

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 “Teacher Tax Reduction  
5 Act of 2011”.

1 **SEC. 2. INCREASE AND EXTENSION OF DEDUCTION FOR**  
2 **CERTAIN EXPENSES OF ELEMENTARY AND**  
3 **SECONDARY SCHOOL TEACHERS.**

4 (a) **IN GENERAL.**—Subparagraph (D) of section  
5 62(a)(2) of the Internal Revenue Code of 1986 (relating  
6 to certain trade and business deductions of employees) is  
7 amended—

8 (1) by striking “\$250” and inserting “\$500”,  
9 and

10 (2) by striking “during 2002” and all that fol-  
11 lows through “2011” and inserting “after 2001 and  
12 before 2014”.

13 (b) **EFFECTIVE DATE.**—The amendment made by  
14 subsection (a) shall apply to taxable years beginning after  
15 December 31, 2010.

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