

107TH CONGRESS  
1ST SESSION

# H. R. 1224

To amend the Internal Revenue Code of 1986 to permit teachers at the elementary and secondary school level, whether or not they itemize deductions, to deduct reasonable and incidental expenses related to instruction, teaching, or other educational job-related activities.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 27, 2001

Mr. BACA 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 permit teachers at the elementary and secondary school level, whether or not they itemize deductions, to deduct reasonable and incidental expenses related to instruction, teaching, or other educational job-related activities.

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 “Teacher Tax Relief  
5 Act of 2001”.

1 **SEC. 2. ABOVE-THE-LINE DEDUCTION FOR QUALIFIED INCI-**  
 2 **DENTAL EXPENSES OF ELEMENTARY AND**  
 3 **SECONDARY SCHOOL TEACHERS.**

4 (a) IN GENERAL.—Subsection (a) of section 62 of the  
 5 Internal Revenue Code of 1986 (defining adjusted gross  
 6 income) is amended by adding at the end the following  
 7 new paragraph:

8 “(18) QUALIFIED INCIDENTAL EXPENSES OF  
 9 ELEMENTARY AND SECONDARY SCHOOL TEACH-  
 10 ERS.—Any deduction allowable for the qualified inci-  
 11 dental expenses of an eligible teacher.”

12 (b) DEFINITIONS.—Section 62 of such Code is  
 13 amended by adding at the end the following new sub-  
 14 section:

15 “(d) QUALIFIED INCIDENTAL EXPENSES OF ELIGI-  
 16 BLE TEACHERS.—For purposes of subsection (a)(18)—

17 “(1) QUALIFIED INCIDENTAL EXPENSES.—

18 “(A) IN GENERAL.—The term ‘qualified  
 19 incidental expenses’ means expenses paid or in-  
 20 curred by an eligible teacher (but not in excess  
 21 of \$400) during any taxable year—

22 “(i) for books, supplies, and equip-  
 23 ment related to instruction, teaching, or  
 24 other educational job-related activities of  
 25 such eligible teacher, and

1                   “(ii) with respect to which a deduction  
2                   is allowable under section 162 (determined  
3                   without regard to this section).

4                   “(B)           SPECIAL           RULE           FOR  
5                   HOMESCHOOLING.—If the requirements of any  
6                   applicable State or local law are met with re-  
7                   spect to education provided by homeschooling—

8                   “(i) such term shall include expenses  
9                   described in subparagraph (A)(i) in con-  
10                  nection with such education, and

11                  “(ii) subparagraph (A)(ii) shall not  
12                  apply to such expenses.

13                  “(2) ELIGIBLE TEACHER.—

14                  “(A) IN GENERAL.—The term ‘eligible  
15                  teacher’ means an individual who is a kinder-  
16                  garten through grade 12 classroom teacher, in-  
17                  structor, counselor, aide, or principal in an ele-  
18                  mentary or secondary school. In the case of  
19                  homeschooling to which paragraph (1)(B) ap-  
20                  plies, such term includes the parents.

21                  “(B)   ELEMENTARY   OR   SECONDARY  
22                  SCHOOL.—The terms ‘elementary school’ and  
23                  ‘secondary school’ have the meanings given  
24                  such terms by section 14101 of the Elementary

1           and Secondary Education Act of 1965 (20  
2           U.S.C. 8801), as so in effect.”

3           (c) EFFECTIVE DATE.—The amendments made by  
4 this section shall apply to taxable years beginning after  
5 December 31, 2000.

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