

111TH CONGRESS
1ST SESSION

H. R. 2431

To amend the Internal Revenue Code of 1986 to extend and increase the deduction for certain expenses of elementary and secondary school teachers.

IN THE HOUSE OF REPRESENTATIVES

MAY 14, 2009

Ms. KOSMAS 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 extend and increase the 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,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “America’s Teachers
5 Tax Relief Act”.

1 **SEC. 2. EXTENSION OF DEDUCTION FOR CERTAIN EX-**
2 **PENSES OF ELEMENTARY AND SECONDARY**
3 **SCHOOL TEACHERS.**

4 (a) **EXTENSION.**—Subparagraph (D) of section
5 62(a)(2) of the Internal Revenue Code of 1986 is amended
6 by striking “or 2009” and inserting “2009, or 2010”.

7 (b) **INCREASE.**—Subparagraph (D) of section
8 62(a)(2) of such Code is amended by striking “\$250” and
9 inserting “\$500”.

10 (c) **EFFECTIVE DATE.**—The amendments made by
11 this section shall apply to taxable years beginning after
12 December 31, 2009.

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