

110TH CONGRESS  
1ST SESSION

# H. R. 3595

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

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## IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 19, 2007

Mr. LAMPSON 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 make permanent law 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 of 2007”.

6 **SEC. 2. DEDUCTION FOR CERTAIN EXPENSES OF ELEMEN-**  
7 **TARY AND SECONDARY SCHOOL TEACHERS**  
8 **MADE PERMANENT LAW.**

9 (a) IN GENERAL.—Subparagraph (D) of section  
10 62(a)(2) of the Internal Revenue Code of 1986 (defining

1 adjusted gross income) is amended by striking “In the  
2 case of taxable years beginning during 2002, 2003, 2004,  
3 2005, 2006, or 2007, the deductions” and inserting “The  
4 deductions”.

5 (b) EFFECTIVE DATE.—The amendment made by  
6 this section shall apply to taxable years beginning after  
7 December 31, 2007.

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