

**AMENDMENT IN THE NATURE OF A SUBSTITUTE
TO H.R. 2940
OFFERED BY MR. RYAN OF WISCONSIN**

Strike all after the enacting clause and insert the following:

1 SECTION 1. SHORT TITLE.

2 This Act may be cited as the “Educator Tax Relief
3 Act of 2015”.

**4 SEC. 2. DEDUCTION FOR CERTAIN EXPENSES OF SCHOOL
5 TEACHERS.**

6 (a) DEDUCTION MADE PERMANENT.—Section
7 62(a)(2)(D) of the Internal Revenue Code of 1986 is
8 amended by striking “In the case of taxable years begin-
9 ning during 2002, 2003, 2004, 2005, 2006, 2007, 2008,
10 2009, 2010, 2011, 2012, 2013, or 2014, the deductions”
11 and inserting “The deductions”.

12 (b) INFLATION ADJUSTMENT.—Section 62(d) of such
13 Code is amended by adding at the end the following new
14 paragraph:

15 “(3) INFLATION ADJUSTMENT.—In the case of
16 any taxable year beginning after 2014, the \$250
17 amount in subsection (a)(2)(D) shall be increased by
18 an amount equal to—

1 “(A) such dollar amount, multiplied by

2 “(B) the cost-of-living adjustment deter-
3 mined under section 1(f)(3) for the calendar
4 year in which the taxable year begins, deter-
5 mined by substituting ‘calendar year 2013’ for
6 ‘calendar year 1992’ in subparagraph (B)
7 thereof.

8 Any increase determined under the preceding sen-
9 tence shall be rounded to the nearest multiple of
10 \$50.”.

11 (c) PROFESSIONAL DEVELOPMENT EXPENSES.—Sec-
12 tion 62(a)(2)(D) of such Code is amended—

13 (1) by striking “educator in connection” and all
14 that follows and inserting “educator—”, and

15 (2) by inserting at the end the following:

16 “(i) by reason of the participation of
17 the educator in professional development
18 courses related to the curriculum in which
19 the educator provides instruction or to the
20 students for which the educator provides
21 instruction, and

22 “(ii) in connection with books, sup-
23 plies (other than nonathletic supplies for
24 courses of instruction in health or physical
25 education), computer equipment (including

1 related software and services) and other
2 equipment, and supplementary materials
3 used by the eligible educator in the class-
4 room.”.

5 (d) EFFECTIVE DATE.—The amendments made by
6 this section shall apply to taxable years beginning after
7 December 31, 2014.

