114TH CONGRESS
1ST SESSION

H. R. ______

To amend the Internal Revenue Code of 1986 to allow individuals providing
adult education the same above-the-line deduction as is allowed for ex-
penses of elementary and secondary school teachers.

IN THE HOUSE OF REPRESENTATIVES

Mr. BEYER introduced the following bill; which was referred to the Committee on

A BILL

To amend the Internal Revenue Code of 1986 to allow indi-
viduals providing adult education the same above-the-line deduction as is allowed for expenses of elementary
and secondary school teachers.

1 Be it enacted by the Senate and House of Representa-
tives of the United States of America in Congress assembled,

3 [SECTION 1. SHORT TITLE.

This Act may be cited as the “______ Act of 2015”.]
SEC. 2. ELIGIBLE EDUCATOR DEDUCTION ALLOWED FOR INDIVIDUALS PROVIDING ADULT EDUCATION.

(a) IN GENERAL.—Section 62(d)(1)(A) of the Internal Revenue Code of 1986 is amended by striking the period at the end and inserting the following: “or an individual who provides adult education, as defined in section 203 of the Adult Education and Family Literacy Act (29 U.S.C. 3272), for at least 250 hours during such taxable year.”.

(b) CONFORMING AMENDMENT.—Section 62(a)(2)(D) of the Internal Revenue Code of 1986 is amended in the heading by striking “ELEMENTARY AND SECONDARY SCHOOL TEACHERS” and inserting “ELIGIBLE EDUCATORS”.

(c) EFFECTIVE DATE.—The amendment made by subsection (a) shall apply to taxable years beginning after December 31, 2014.