

114TH CONGRESS
2D SESSION

H. R. 4541

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

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 11, 2016

Mr. BEYER 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 allow individuals 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-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Save Teachers of
5 Adults from Paying out of Their Livelihood for Education
6 Resources Act of 2016” or the “STAPLER Act of 2016”.

1 **SEC. 2. ELIGIBLE EDUCATOR DEDUCTION ALLOWED FOR**
2 **INDIVIDUALS PROVIDING ADULT EDU-**
3 **CATION.**

4 (a) **IN GENERAL.**—Section 62(d)(1)(A) of the Inter-
5 nal Revenue Code of 1986 is amended by striking the pe-
6 riod at the end and inserting the following: “or an indi-
7 vidual who provides adult education, as defined in section
8 203 of the Adult Education and Family Literacy Act (29
9 U.S.C. 3272), for at least 250 hours during such taxable
10 year.”.

11 (b) **CONFORMING AMENDMENT.**—Section
12 62(a)(2)(D) of the Internal Revenue Code of 1986 is
13 amended in the heading by striking “ELEMENTARY AND
14 SECONDARY SCHOOL TEACHERS” and inserting “ELIGIBLE
15 EDUCATORS”.

16 (c) **EFFECTIVE DATE.**—The amendment made by
17 subsection (a) shall apply to taxable years beginning after
18 December 31, 2015.

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