

110TH CONGRESS
1ST SESSION

H. R. 3630

To amend the Internal Revenue Code of 1986 to extend certain expiring provisions relating to education.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 20, 2007

Mr. SPACE 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 certain expiring provisions relating to education.

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 “Enhancing Education
5 through Tax Relief Act of 2007”.

6 **SEC. 2. EXTENSION OF DEDUCTION FOR CERTAIN EX-**
7 **PENSES OF ELEMENTARY AND SECONDARY**
8 **SCHOOL TEACHERS.**

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

1 to certain expenses of elementary and secondary school
2 teachers) is amended by striking “during 2002, 2003,
3 2004, 2005, 2006, or 2007” and inserting “before 2012”.

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

7 **SEC. 3. ENHANCED CHARITABLE DEDUCTION FOR CON-**
8 **TRIBUTIONS OF BOOK INVENTORY TO PUB-**
9 **LIC SCHOOLS.**

10 (a) IN GENERAL.—Clause (iv) of section
11 170(e)(3)(D) of the Internal Revenue Code of 1986 (relat-
12 ing to termination) is amended by striking “December 31,
13 2007” and inserting “December 31, 2011”.

14 (b) EFFECTIVE DATE.—The amendment made by
15 this section shall apply to contributions made after De-
16 cember 31, 2007.

17 **SEC. 4. ENHANCED DEDUCTION FOR QUALIFIED COM-**
18 **PUTER CONTRIBUTIONS.**

19 (a) IN GENERAL.—Subparagraph (G) of section
20 170(e)(6) of the Internal Revenue Code of 1986 (relating
21 to termination) is amended by striking “December 31,
22 2007” and inserting “December 31, 2011”.

23 (b) EFFECTIVE DATE.—The amendment made by
24 this section shall apply to contributions made during tax-
25 able years beginning after December 31, 2007.

1 **SEC. 5. CREDIT TO HOLDERS OF QUALIFIED ZONE ACAD-**
2 **EMY BONDS.**

3 (a) IN GENERAL.—Subsection (e) of section 1397E
4 of the Internal Revenue Code of 1986 (relating to limita-
5 tion on amount of bonds designated) is amended by strik-
6 ing “1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005,
7 2006, and 2007” and inserting “each of calendar years
8 1998 through 2011”.

9 (b) EFFECTIVE DATE.—The amendment made by
10 this section shall apply to obligations issued after Decem-
11 ber 31, 2007.

12 **SEC. 6. DEDUCTION OF QUALIFIED TUITION AND RELATED**
13 **EXPENSES.**

14 (a) IN GENERAL.—Subsection (e) of section 222 of
15 the Internal Revenue Code of 1986 (relating to termi-
16 nation) is amended by striking “December 31, 2007” and
17 inserting “December 31, 2011”.

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

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