

**December 10, 2009**

(Washington, D.C.) — U.S. Congressman Jason Altmire (PA-04) voted yesterday to provide tax relief to western Pennsylvania families and businesses as part of the Tax Extenders Act of 2009 (H.R. 4213). This legislation includes several tax credits and deductions that Altmire helped to extend during the last term of Congress, including tax relief for businesses that employ military reservists, tax incentives for brownfield redevelopment, and tax deductions for teachers' classroom expenses. H.R. 4213 passed by a vote of 241-181 and must still pass the Senate before it can be signed into law.

**“Providing tax relief to families and small businesses is a key component of our on-going efforts to strengthen America’s economy,” Altmire said. “By supporting the redevelopment of brownfields and extending the research and development tax credit, this legislation can help to bolster economic development across western Pennsylvania. I am proud that this legislation extends a tax credit that will help to reduce the financial burden our military reservists often face during deployments.”**

The following tax provisions are included in the Tax Extenders Act of 2009:

### **Families**

- Property Tax Relief -- Extends the standard deduction for state and local property taxes for one year, benefitting an estimated 30 million homeowners.
- Deduction of State and Local Sales Taxes -- Extends the deduction of state and local sales taxes for one year, benefitting an estimated 12 million families.
- College Tuition Deduction -- Extends the above-the-line deduction for qualified tuition and related expenses, benefitting an estimated 4.5 million families.

### **Troops**

- Military Reservists – Takes steps to ensure activated military reservists do not suffer a pay cut by extending a tax credit for small businesses that continue to pay National Guard and Reserve employees after they are deployed. Fifty-five percent of married Guard members and reservists take a pay cut when they leave civilian jobs for deployments.

## **Businesses**

- Brownfield Redevelopment – Extends expensing of costs associated with cleaning up contaminated brownfields to prepare them for development.
- Research and Development -- Extends the research and development tax credit for one year. Approximately 70 percent of the benefits corporations draw from this tax credit are reinvested in paying the salaries of workers performing U.S.-based research.

## **Education**

- Teacher “Out of Pocket” Costs – Extends provision allowing teachers to deduct up to \$250 annually for out-of-pocket expenses, including expenses for books, classroom supplies, computer equipment, and other supplementary materials.
- Computer Donations to Schools – Extends the enhanced deduction for corporate donations of computer equipment to K-12 schools.
- Book Donations to Schools – Extends the enhanced deduction for corporate donations of books to public schools.

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