

117TH CONGRESS
1ST SESSION

H. R. 5284

To amend the Internal Revenue Code of 1986 to include home-schooling supplies in the educator expense deduction, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 17, 2021

Mr. NORMAN (for himself, Mr. BIGGS, Mr. BUDD, Mr. BUCK, Mr. BROOKS, Mrs. WAGNER, Mrs. MILLER of Illinois, Mr. GOHMERT, Mr. BISHOP of North Carolina, Mr. DUNCAN, Mr. PERRY, Mr. WEBSTER of Florida, and Mrs. BOEBERT) 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 include home-schooling supplies in the educator expense deduction, and for other purposes.

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 “Home Educators are
5 Teachers Act of 2021”.

1 **SEC. 2. HOME-SCHOOL EDUCATORS AND HOME-SCHOOLING**
2 **EXPENSES INCLUDED AS PART OF DEDUC-**
3 **TION FOR CERTAIN EXPENSES OF ELEMEN-**
4 **TARY AND SECONDARY SCHOOL TEACHERS.**

5 (a) IN GENERAL.—Section 62 of the Internal Rev-
6 enue Code of 1986 is amended—

7 (1) in subsection (a)(2)(D), by inserting “or
8 home” after “in the classroom”; and

9 (2) in subsection (d), by inserting “or home”
10 after “in a school”.

11 (b) EFFECTIVE DATE.—The amendments made by
12 this section shall apply with respect to taxable years begin-
13 ning after December 31, 2021.

14 **SEC. 3. INFLATION ADJUSTMENT FOR DEDUCTION FOR**
15 **CERTAIN EXPENSES OF ELEMENTARY AND**
16 **SECONDARY SCHOOL TEACHERS.**

17 (a) IN GENERAL.—Section 62(d)(3) of the Internal
18 Revenue Code of 1986 is amended—

19 (1) by striking “2015” and inserting “2023”;
20 and

21 (2) by striking “calendar year 2014” and in-
22 serting “calendar year 2022”.

23 (b) EFFECTIVE DATE.—The amendments made by
24 this section shall apply with respect to taxable years begin-
25 ning after December 31, 2021.

1 **SEC. 4. REGULATIONS OR GUIDANCE CLARIFYING APPLI-**
2 **CATION OF DEDUCTION FOR CERTAIN EX-**
3 **PENSES OF ELEMENTARY AND SECONDARY**
4 **SCHOOL TEACHERS.**

5 Not later than 90 days after the date of the enact-
6 ment of this Act, the Secretary of the Treasury (or the
7 Secretary's delegate) shall by regulation or other guidance
8 clarify that individuals who provide home-school education
9 are eligible educators for purposes of the educator expense
10 deduction described in section 62(a)(2)(D) of the Internal
11 Revenue Code of 1986, and such individuals may deduct
12 home-schooling expenses under such section.

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