117TH CONGRESS
2D SESSION

H. R. 7071

To amend the Internal Revenue Code of 1986 to increase the educator expense deduction and allow early childhood educators to take the deduction, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

MARCH 11, 2022

Ms. VELÁZQUEZ (for herself, Mrs. CAROLYN B. MALONEY of New York, Ms. NORTON, Mrs. CHERFILUS-MCCORMICK, Mr. GALLEGO, Mr. CARBAJAL, Mr. SOTO, and Mr. VARGAS) 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 increase the educator expense deduction and allow early childhood educators to take the 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 "Expand Education De-

5 duction for Teachers Act."

**SEC. 2. EDUCATOR EXPENSE DEDUCTION INCREASED, IN-
CLUDES EARLY CHILDHOOD EDUCATORS.**

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

 (1) in subsection (a)(2)(D)—

  (A) by striking the heading and inserting "CERTAIN EXPENSES OF EARLY CHILDHOOD, ELEMENTARY, AND SECONDARY SCHOOL TEACHERS.", and

  (B) by striking "not in excess of $250" and inserting "not in excess of $2,000",

 (2) in subsection (d)(1)(A)—

  (A) by striking "kindergarten through grade 12 teacher" and inserting, "early childhood educator, kindergarten through grade 12 teacher", and

  (B) by striking "in a school" and inserting "in a school or early childhood education program", and

 (3) by adding at the end of subsection (d)(1) the following new subparagraph:

  "(C) EARLY CHILDHOOD EDUCATION PROGRAM.—For purposes of this paragraph, the term 'early childhood education program' has the meaning given such term in section 103(8) of the Higher Education Act of 1965 (20 U.S.C. 1003(8)).".

1   (b) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to expenses incurred in taxable
3 years beginning after December 31, 2022.

○