

117TH CONGRESS
2D SESSION

H. R. 7395

To amend the Internal Revenue Code of 1986 to increase the deduction for certain expenses of elementary and secondary school teachers.

IN THE HOUSE OF REPRESENTATIVES

APRIL 5, 2022

Mr. BROWN of Maryland (for himself, Mr. ALLRED, Ms. BASS, Ms. BONAMICI, Ms. BROWN of Ohio, Mr. CARSON, Mr. CASTEN, Mrs. CHERFILUS-McCORMICK, Mrs. HAYES, Mr. LANGEVIN, Ms. NORTON, Mr. PANETTA, Ms. PORTER, Mr. RASKIN, Mr. SOTO, Mr. SUOZZI, Mr. THOMPSON of Mississippi, Mr. VARGAS, and Ms. WILSON of Florida) 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 deduction for certain 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 “Educators Expense
5 Deduction Modernization Act of 2022”.

1 **SEC. 2. INCREASE IN DEDUCTION FOR CERTAIN EXPENSES**
2 **OF ELIGIBLE EDUCATORS.**

3 (a) IN GENERAL.—Section 62(a)(2)(D) of the Inter-
4 nal Revenue Code of 1986 is amended—

5 (1) in the heading, by striking “ELEMENTARY
6 AND SECONDARY SCHOOL TEACHERS” and inserting
7 “ELIGIBLE EDUCATORS”, and

8 (2) by striking “\$250” and inserting “\$1,000”.

9 (b) CONFORMING AMENDMENTS.—Section 62(d)(3)
10 of such Code is amended—

11 (1) by striking “2015” and inserting “2022”,

12 (2) by striking “250” and inserting “1,000”,

13 and

14 (3) by striking “calendar year 2014” and in-
15 serting “calendar year 2021”.

16 (c) EFFECTIVE DATE.—The amendments made by
17 this section shall apply with respect to taxable years begin-
18 ning after December 31, 2021.

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