

117TH CONGRESS  
1ST SESSION

# H. R. 3427

To amend the Internal Revenue Code of 1986 to include expenses for certain nonathletic supplies in the above-the-line deduction for eligible educators, and to allow such deduction to interscholastic sports administrators and coaches.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 20, 2021

Mrs. MURPHY of Florida (for herself and Mr. RODNEY DAVIS of Illinois) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to include expenses for certain nonathletic supplies in the above-the-line deduction for eligible educators, and to allow such deduction to interscholastic sports administrators and coaches.

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. UPDATES TO ABOVE-THE-LINE DEDUCTION**  
4 **FOR EDUCATORS.**

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

7 (1) in subsection (a)(2)(D)—

1 (A) in the header, by adding “AND OTHER  
2 INSTRUCTIONAL SCHOOL PERSONNEL” at the  
3 end,

4 (B) by striking “(other than nonathletic  
5 supplies for courses of instruction in health or  
6 physical education)”, and

7 (C) by striking “in the classroom” and in-  
8 serting “as part of instructional activity”, and

9 (2) in subsection (d)(1), by inserting “inter-  
10 scholastic sports administrator or coach,” after  
11 “counselor,”.

12 (b) EFFECTIVE DATE.—The amendments made by  
13 this section shall apply to taxable years beginning after  
14 December 31, 2020.

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