

117TH CONGRESS
1ST SESSION

H. R. 306

To amend the Internal Revenue Code of 1986 to temporarily increase the educator expense deduction to facilitate the purchase of personal protective equipment and cleaning supplies during the COVID–19 pandemic, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 13, 2021

Mr. EMMER 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 temporarily increase the educator expense deduction to facilitate the purchase of personal protective equipment and cleaning supplies during the COVID–19 pandemic, 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 “Safe Teachers Assist-
5 ance and Return To School Act of 2021” or the
6 “STARTS Act of 2021”.

1 **SEC. 2. DEDUCTION INCREASES FOR CERTAIN EXPENSES**
2 **OF ELEMENTARY AND SECONDARY SCHOOL**
3 **TEACHERS.**

4 (a) IN GENERAL.—Section 62(a)(2)(D) of the Inter-
5 nal Revenue Code of 1986 is amended to read as follows:

6 “(D) CERTAIN EXPENSES OF ELEMENTARY
7 AND SECONDARY SCHOOL TEACHERS.—

8 “(i) IN GENERAL.—The deductions al-
9 lowed by section 162 which consist of ex-
10 penses, not in excess of—

11 “(I) \$250, paid or incurred by an
12 eligible educator—

13 “(aa) by reason of the par-
14 ticipation of the educator in pro-
15 fessional development courses re-
16 lated to the curriculum in which
17 the educator provides instruction
18 or to the students for which the
19 educator provides instruction,
20 and

21 “(bb) in connection with
22 books, supplies (other than non-
23 athletic supplies for courses of in-
24 struction in health or physical
25 education), computer equipment
26 (including related software and

1 services) and other equipment,
2 and supplementary materials
3 used by the eligible educator in
4 the classroom.

5 “(ii) TEMPORARY INCREASE IN DE-
6 Duction TO SUPPORT PURCHASES OF
7 PERSONAL PROTECTIVE EQUIPMENT AND
8 CLEANING SUPPLIES DUE TO THE COVID-
9 19 NATIONAL EMERGENCY.—

10 “(I) IN GENERAL.—For the pur-
11 pose of facilitating the purchase of
12 personal protective equipment neces-
13 sitated by the COVID-19 national
14 emergency, in the case of an expense
15 described in clause (i) and paid or in-
16 curred in taxable years 2020 or
17 2021—

18 “(aa) such clause shall be
19 applied by substituting ‘\$1,000’
20 for ‘\$250’, and

21 “(bb) \$750 of such \$1,000
22 may only be used for the purpose
23 of purchasing personal protective
24 equipment or cleaning supplies to
25 combat the spread of COVID-19.

1 “(II) UNUSED DEDUCTION IN
2 TAXABLE YEAR 2020 MAY BE CARRIED
3 TO TAXABLE YEAR 2021.—Any unused
4 deduction or portion of such deduction
5 remaining after application of sub-
6 clause (I) with respect to taxable year
7 2020 shall be treated as a deduction
8 allowable with respect to taxable year
9 2021.”.

10 (b) EFFECTIVE DATE.—The amendment made by
11 this section shall apply with respect to taxable years begin-
12 ning after December 31, 2019.

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