

117TH CONGRESS  
2D SESSION

**S.** \_\_\_\_\_

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

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IN THE SENATE OF THE UNITED STATES

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Mr. BROWN introduced the following bill; which was read twice and referred to the Committee on \_\_\_\_\_

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**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”.

6 **SEC. 2. INCREASE IN DEDUCTION FOR CERTAIN EXPENSES**  
7 **OF ELEMENTARY AND SECONDARY SCHOOL**  
8 **TEACHERS.**

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

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

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

5           (b) CONFORMING AMENDMENTS.—Section 62(d)(3)  
6 of the Internal Revenue Code of 1986 is amended—

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

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

9           and

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

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