

116TH CONGRESS
1ST SESSION

H. R. 5352

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

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 6, 2019

Mr. HORSFORD 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 above-the-line 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 “Supporting America’s
5 Teachers Act of 2019”.

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

4 (a) INCREASE.—Section 62(a)(2)(D) of the Internal
5 Revenue Code of 1986 is amended by striking “\$250” and
6 inserting “\$500”.

7 (b) CONFORMING AMENDMENT.—Section 62(d)(3) of
8 the Internal Revenue Code of 1986 is amended—

9 (1) by striking “2015” and inserting “2019”,

10 (2) by striking “\$250” and inserting “\$500”,

11 and

12 (3) in subparagraph (B), by striking “2014”

13 and inserting “2018”.

14 (c) EFFECTIVE DATE.—The amendments made by
15 this section shall apply to taxable years beginning after
16 December 31, 2018.

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