

116TH CONGRESS
2D SESSION

H. R. 8475

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

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 1, 2020

Mr. BERA 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 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 “Tools to Educate All
5 Children at Home Act” or the “TEACH Act”.

1 **SEC. 2. TEMPORARY INCREASE OF DEDUCTION FOR CER-**
2 **TAIN EXPENSES OF ELEMENTARY AND SEC-**
3 **ONDARY SCHOOL TEACHERS.**

4 (a) IN GENERAL.—Subparagraph (D) of section
5 62(a)(2) of the Internal Revenue Code of 1986 is amended
6 to read as follows:

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

9 “(i) IN GENERAL.—The deductions al-
10 lowed by section 162 which consist of ex-
11 penses, not in excess of \$250, paid or in-
12 curred by an eligible educator—

13 “(I) by reason of the participa-
14 tion of the educator in professional
15 development courses related to the
16 curriculum in which the educator pro-
17 vides instruction or to the students
18 for which the educator provides in-
19 struction, and

20 “(II) in connection with books,
21 supplies (other than nonathletic sup-
22 plies for courses of instruction in
23 health or physical education), com-
24 puter equipment (including related
25 software and services) and other
26 equipment, and supplementary mate-

1 rials used by the eligible educator in
2 the classroom or in connection with
3 online classroom instruction.

4 “(ii) SPECIAL RULE FOR TAXABLE
5 YEARS 2020 AND 2021.—In the case of a
6 taxable year beginning after December 31,
7 2019, and before January 1, 2022, clause
8 (i) shall be applied by substituting ‘\$1,000’
9 for ‘\$250’.”.

10 (b) EFFECTIVE DATE.—The amendments made by
11 this section shall apply to taxable years beginning after
12 December 31, 2019.

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