

116TH CONGRESS
1ST SESSION

H. R. 878

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

IN THE HOUSE OF REPRESENTATIVES

JANUARY 30, 2019

Mr. BROWN of Maryland (for himself, Ms. BARRAGÁN, Mrs. BEATTY, Mr. BRENDAN F. BOYLE of Pennsylvania, Mr. BUTTERFIELD, Mr. CARBAJAL, Mr. CARSON of Indiana, Mr. CICILLINE, Ms. CLARKE of New York, Mr. COHEN, Mr. COURTNEY, Ms. DELAURO, Mr. GALLEGO, Mr. GARAMENDI, Mr. GRIJALVA, Mr. HASTINGS, Ms. JACKSON LEE, Ms. JOHNSON of Texas, Ms. KAPTUR, Mr. KHANNA, Mr. KRISHNAMOORTHY, Ms. KUSTER of New Hampshire, Mr. LANGEVIN, Mr. LEVIN of Michigan, Mrs. CAROLYN B. MALONEY of New York, Mr. MCEACHIN, Mr. MEEKS, Ms. MOORE, Mr. NADLER, Ms. NORTON, Ms. OMAR, Mr. PALLONE, Ms. PINGREE, Mr. POCAN, Mr. RASKIN, Ms. ROYBAL-ALLARD, Ms. TITUS, Mr. TONKO, Ms. VELÁZQUEZ, Mrs. WATSON COLEMAN, Ms. WILD, Mr. YARMUTH, and Mr. WELCH) 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 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,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Educators Expense
3 Deduction Modernization Act”.

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

7 (a) **IN GENERAL.**—Section 62(a)(2)(D) of the Inter-
8 nal Revenue Code of 1986 is amended by striking “\$250”
9 and inserting “\$500”.

10 (b) **INFLATION ADJUSTMENT.**—Section 62(d)(3) of
11 such Code is amended to read as follows:

12 “(3) **INFLATION ADJUSTMENT.**—In the case of
13 any taxable year beginning after 2019, the \$500
14 amount in subsection (a)(2)(D) shall be increased by
15 an amount equal to—

16 “(A) such dollar amount, multiplied by

17 “(B) the cost-of-living adjustment deter-
18 mined under section 1(f)(3) for the calendar
19 year in which the taxable year begins, deter-
20 mined by substituting ‘calendar year 2018’ for
21 ‘calendar year 2016’ in subparagraph (A)(ii)
22 thereof.”.

23 (c) **EFFECTIVE DATE.**—The amendments made by
24 this section shall apply with respect to taxable years begin-
25 ning December 31, 2018.