

119TH CONGRESS  
1ST SESSION

# H. R. 228

To amend the Internal Revenue Code of 1986 to increase and adjust for inflation the above-the-line deduction for teachers.

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IN THE HOUSE OF REPRESENTATIVES

JANUARY 7, 2025

Mr. GRIFFITH introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to increase and adjust for inflation the above-the-line deduction for 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. INCREASE IN DEDUCTION FOR CERTAIN EX-**  
4                       **PENSES OF ELEMENTARY AND SECONDARY**  
5                       **SCHOOL TEACHERS.**

6           (a) IN GENERAL.—Section 62(a)(2)(D) of the Inter-  
7       nal Revenue Code of 1986 is amended by striking “\$250”  
8       and inserting “\$1000”.

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

- 1           (1) by striking “2015” and inserting “2025”,  
2           (2) by striking “\$250” and inserting “\$1000”,  
3       and  
4           (3) by striking “calendar year 2014” and in-  
5       serting “calendar year 2024”.  
6       (c) EFFECTIVE DATE.—The amendments made by  
7       this section shall apply with respect to taxable years begin-  
8       ning after December 31, 2024.

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