

117TH CONGRESS
2D SESSION

S. 3992

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

IN THE SENATE OF THE UNITED STATES

APRIL 5, 2022

Mr. BROWN (for himself, Mr. MENENDEZ, Ms. KLOBUCHAR, Ms. SMITH, Mr. VAN HOLLEN, Mr. CASEY, Mr. MURPHY, and Mr. BOOKER) introduced the following bill; which was read twice and referred to the Committee on Finance

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”.

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

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

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

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

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

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

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

14 and

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

17 (c) **EFFECTIVE DATE.**—The amendments made by
18 this section shall apply with respect to taxable years begin-
19 ning December 31, 2021.

○