

117TH CONGRESS
1ST SESSION

H. R. 5254

To amend the Internal Revenue Code of 1986 to allow early childhood educators to take the educator expense deduction, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 14, 2021

Mr. LAMB (for himself, Mr. REED, Mr. PANETTA, and Mrs. WALORSKI) 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 allow early childhood educators to take the educator expense deduction, and for other purposes.

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 Early-
5 childhood Educators’ Deductions Act” or the “SEED
6 Act”.

1 **SEC. 2. EDUCATOR EXPENSE DEDUCTION TO INCLUDE**
2 **EARLY CHILDHOOD EDUCATORS.**

3 (a) **IN GENERAL.**—Section 62 of the Internal Rev-
4 enue Code of 1986 is amended—

5 (1) in subsection (a)(2)(D), by striking the
6 heading and inserting “CERTAIN EXPENSES OF
7 EARLY CHILDHOOD, ELEMENTARY, AND SECONDARY
8 SCHOOL TEACHERS.”;

9 (2) in subsection (d)(1)(A), by striking “kinder-
10 garten through grade 12 teacher” and inserting,
11 “early childhood educator, kindergarten through
12 grade 12 teacher”; and

13 (3) in subsection (d)(1)(B), by striking “ele-
14 mentary education or secondary education (kinder-
15 garten through grade 12)” and inserting, “early
16 childhood education, elementary education, or sec-
17 ondary education (pre-kindergarten through grade
18 12)”.

19 (b) **EFFECTIVE DATE.**—The amendments made by
20 this section shall apply to expenses incurred in taxable
21 years beginning after December 31, 2020.

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