



(Original Signature of Member)

116TH CONGRESS  
2D SESSION

**H. R.** \_\_\_\_\_

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

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IN THE HOUSE OF REPRESENTATIVES

Mr. BERA introduced the following bill; which was referred to the Committee  
on \_\_\_\_\_

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**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.