

117TH CONGRESS
1ST SESSION

S. 3411

To amend the Internal Revenue Code of 1986 to include expenses for certain athletic supplies in the above-the-line deduction for eligible educators, and to allow such deduction to interscholastic sports administrators and coaches.

IN THE SENATE OF THE UNITED STATES

DECEMBER 16, 2021

Mr. SCOTT of South Carolina (for himself and Ms. HASSAN) 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 include expenses for certain athletic supplies in the above-the-line deduction for eligible educators, and to allow such deduction to interscholastic sports administrators and coaches.

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. UPDATES TO ABOVE-THE-LINE DEDUCTION**
4 **FOR EDUCATORS.**

5 (a) IN GENERAL.—Section 62 of the Internal Rev-
6 enue Code of 1986 is amended—

7 (1) in subsection (a)(2)(D)—

1 (A) in the heading, by adding “AND OTHER
 2 INSTRUCTIONAL SCHOOL PERSONNEL” at the
 3 end, and

4 (B) in clause (ii)—

5 (i) by striking “(other than nonath-
 6 letic supplies for courses of instruction in
 7 health or physical education)”, and

8 (ii) by striking “in the classroom” and
 9 inserting “as part of instructional activ-
 10 ity”, and

11 (2) in subsection (d)(1)(A), by inserting “inter-
 12 scholastic sports administrator or coach,” after
 13 “counselor,”.

14 (b) EFFECTIVE DATE.—The amendments made by
 15 this section shall apply to taxable years beginning after
 16 December 31, 2020.

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