

117TH CONGRESS
1ST SESSION

S. 3424

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 SENATE OF THE UNITED STATES

DECEMBER 16, 2021

Mr. BENNET (for himself and Ms. COLLINS) 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 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”.

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

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

1 (1) in subsection (a)(2)(D), by striking “ELE-
2 MENTARY AND SECONDARY” in the heading and in-
3 serting “EARLY CHILDHOOD, ELEMENTARY, AND
4 SECONDARY”;

5 (2) in subsection (d)(1)(A), by striking “kinder-
6 garten through grade 12 teacher” and inserting,
7 “early childhood or kindergarten through grade 12
8 teacher, educator”; and

9 (3) in subsection (d)(1)(B), by striking “ele-
10 mentary education or secondary education” and in-
11 serting “early childhood education (through pre-kin-
12 dergarten) or elementary or secondary education”.

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

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