

AMENDMENT TO THE
SENATE AMENDMENT TO H.R. 1
OFFERED BY MS. ELFRETH OF MARYLAND

At the end of title VII, add the following new section:

SEC. __. Increasing the Deduction for Educator Expenses

(a) In general.— Section 62(a)(2)(D) of the Internal Revenue Code of 1986 is amended—

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

(b) Conforming amendments.—Section 62(d)(3) of such Code is amended—

(1) by striking “2015” and inserting “2026”,

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

(3) by striking “calendar year 2014” and inserting “calendar year 2025”.

(c) Effective date.—The amendments made by this section shall apply with respect to taxable years beginning after December 31, 2025.