

AMENDMENT TO THE AMERICAN RESCUE PLAN
ACT OF 2021
OFFERED BY MR. RICE OF SOUTH CAROLINA

At the end of subtitle G, add the following:

1 **SEC. 9674. TEMPORARY INCREASE TO EDUCATOR EXPENSE**
2 **DEDUCTION FOR CERTAIN ELIGIBLE EDU-**
3 **CATORS.**

4 (a) IN GENERAL.—Section 62(a)(2)(D) of the Inter-
5 nal Revenue Code of 1986 is amended—

6 (1) by redesignating clauses (i) and (ii) as sub-
7 clauses (I) and (II), respectively,

8 (2) by striking “The deductions allowed by sec-
9 tion 162” and inserting the following:

10 “(i) IN GENERAL.—The deductions al-
11 lowed by section 162”, and

12 (3) by adding at the end the following new
13 clause:

14 “(ii) SPECIAL RULE FOR 2020 AND
15 2021 TAXABLE YEARS.—In the case of an
16 eligible educator that provided in-person
17 classroom instruction in taxable year 2020
18 and taxable year 2021, clause (i) shall be
19 applied by substituting ‘\$300’ for ‘\$250’.”.

1 (b) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 December 31, 2019.

