

118TH CONGRESS
2D SESSION

S. 3699

To amend the Internal Revenue Code of 1986 to include expenses for certain nonathletic 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

JANUARY 31, 2024

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 nonathletic 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. SHORT TITLE.**

4 This Act may be cited as the “Creating Opportunity
5 for Athletic Coaches to Help Educate Students Act” or
6 the “COACHES Act”.

1 **SEC. 2. UPDATES TO ABOVE-THE-LINE DEDUCTION FOR**
2 **EDUCATORS.**

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

5 (1) in subsection (a)(2)(D)—

6 (A) in the header, by adding “AND OTHER
7 INSTRUCTIONAL SCHOOL PERSONNEL” at the
8 end,

9 (B) by striking “(other than nonathletic
10 supplies for courses of instruction in health or
11 physical education)”, and

12 (C) by striking “in the classroom” and in-
13 serting “as part of instructional activity”, and

14 (2) in subsection (d)(1), by inserting “inter-
15 scholastic sports administrator or coach,” after
16 “counselor,”.

17 (b) EFFECTIVE DATE.—The amendments made by
18 this section shall apply to taxable years beginning after
19 December 31, 2022.

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