

Calendar No. 454

119TH CONGRESS
2^D SESSION

H. R. 5334

IN THE SENATE OF THE UNITED STATES

APRIL 28, 2026

Received

JULY 13, 2026

Read the first time

JULY 14, 2026

Read the second time and placed on the calendar

AN ACT

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,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Supporting Early-
3 childhood Educators’ Deductions Act” or the “SEED
4 Act”.

5 **SEC. 2. EDUCATOR EXPENSE DEDUCTION TO INCLUDE**
6 **EARLY CHILDHOOD EDUCATORS.**

7 (a) IN GENERAL.—Section 62(d)(1) of the Internal
8 Revenue Code of 1986 is amended—

9 (1) in subparagraph (A), by striking “a kinder-
10 garten through grade 12 teacher” and inserting “an
11 early childhood or kindergarten through grade 12
12 teacher”, and

13 (2) in subparagraph (B), to read as follows:

14 “(B) SCHOOL.—The term ‘school’
15 means—

16 “(i) in the case of early childhood
17 education, any school or childcare facility
18 which—

19 “(I) provides educational or
20 childcare services for more than 2 in-
21 dividuals (other than individuals who
22 reside at the school or facility) who
23 have not attained age 6, and

24 “(II) operates at the public ex-
25 pense or receives a fee, payment, or
26 grant for providing such services for

1 any of the individuals (regardless of
2 whether such school or facility is oper-
3 ated for profit), and

4 “(ii) in the case of elementary edu-
5 cation or secondary education (kinder-
6 garten through grade 12), any school
7 which provides such education, as deter-
8 mined under State law.”.

9 (b) CONFORMING AMENDMENT.—Section
10 62(a)(2)(D) of such Code is amended by striking “CER-
11 TAIN EXPENSES OF ELEMENTARY AND SECONDARY
12 SCHOOL TEACHERS” in the heading and inserting “CER-
13 TAIN EXPENSES OF EARLY CHILDHOOD, ELEMENTARY,
14 AND SECONDARY SCHOOL TEACHERS”.

15 (c) EFFECTIVE DATE.—The amendments made by
16 this section shall apply to expenses paid or incurred in
17 taxable years beginning after December 31, 2025.

Passed the House of Representatives April 27, 2026.

Attest: KEVIN F. MCCUMBER,
Clerk.

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