

# Union Calendar No. 520

119<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 5334

[Report No. 119–600]

To amend the Internal Revenue Code of 1986 to allow early childhood educators to take the educator expense deduction, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 11, 2025

Mr. PANETTA (for himself, Mr. FITZPATRICK, Ms. GOODLANDER, Mr. VALADAO, Mr. DAVIS of Illinois, Mr. MULLIN, Ms. PINGREE, Mr. CARTER of Louisiana, Ms. CRAIG, Mr. PAPPAS, and Mr. NEGUSE) introduced the following bill; which was referred to the Committee on Ways and Means

APRIL 9, 2026

Additional sponsors: Mr. LAWLER, Mr. SORENSEN, Ms. BYNUM, Ms. FRIEDMAN, Mr. GOTTHEIMER, Mr. OLSZEWSKI, Ms. TOKUDA, Mr. BRESNAHAN, Mr. SUBRAMANYAM, Mr. SUOZZI, Mr. THANEDAR, Mr. KEAN, and Ms. TLAIB

APRIL 9, 2026

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in *italie*]

[For text of introduced bill, see copy of bill as introduced on September 11, 2025]

# **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-child-*  
 5 *hood Educators’ Deductions Act” or the “SEED Act”.*

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

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

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

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

15 *“(B) SCHOOL.—The term ‘school’ means—*  
 16 *“(i) in the case of early childhood edu-*  
 17 *cation, any school or childcare facility*  
 18 *which—*

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

24 *“(II) operates at the public ex-*  
 25 *pense or receives a fee, payment, or*

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

5                   *“(ii) in the case of elementary edu-*  
6                   *cation or secondary education (kindergarten*  
7                   *through grade 12), any school which pro-*  
8                   *vides such education, as determined under*  
9                   *State law.”.*

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

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



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