II

118TH CONGRESS
2D SESSION

S. 5478

To amend the Internal Revenue Code of 1986 to increase the deduction for certain expenses of elementary and secondary school teachers and to allow an equivalent deduction for home educators.

IN THE SENATE OF THE UNITED STATES

DECEMBER 11, 2024

Mr. KENNEDY introduced the following bill; which was read twice and referred to the Committee on Finance

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A BILL

To amend the Internal Revenue Code of 1986 to increase the deduction for certain expenses of elementary and secondary school teachers and to allow an equivalent deduction for home educators.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "Support Our Educators Act of 2024".

SEC. 2. DEDUCTION FOR CERTAIN EXPENSES OF ELIGIBLE EDUCATORS.

(a) INCREASE IN LIMITATION FOR ELIGIBLE EDUCATORS.—

(1) IN GENERAL.—Section 62(a)(2)(D) of the Internal Revenue Code of 1986 is amended—

(A) by striking ‘‘ELEMENTARY AND SECONDARY SCHOOL TEACHERS’’ in the heading and inserting ‘‘ELIGIBLE EDUCATORS’’, and

(B) by striking ‘‘$250’’ and inserting ‘‘$600’’.

(2) CONFORMING AMENDMENTS.—Section 62(d)(3) of the Internal Revenue Code of 1986 is amended—

(A) by striking ‘‘2015’’ and inserting ‘‘2025’’,

(B) by striking ‘‘$250’’ and inserting ‘‘$600’’, and

(C) by striking ‘‘calendar year 2014’’ and inserting ‘‘calendar year 2024’’.

(b) APPLICATION TO HOME EDUCATORS.—

(1) DEDUCTION ALLOWED.—

(A) IN GENERAL.—Part VII of subchapter A of chapter 1 of the Internal Revenue Code of 1986 is amended by redesignating section 224 as section 225 and by inserting after section 223 the following new section:

"SEC. 224. DEDUCTION FOR CERTAIN EXPENSES OF HOME EDUCATORS.

''(a) IN GENERAL.—In the case of an eligible home educator, there shall be allowed as a deduction an amount equal to the expenses paid or incurred by the eligible home educator—

''(1) by reason of the participation of the eligible home educator in courses related to—

''(A) the curriculum in which the eligible home educator provides instruction, or

''(B) such eligible educator's children, and

''(2) in connection with books, supplies (other than nonathletic supplies for courses of instruction in health or physical education), computer equipment (including related software and services) and other equipment, and supplementary materials used by the eligible home educator at the location where the educator teaches such individual's children.

''(b) LIMITATION.—The amount allowed as a deduction under this section for any taxable year shall not exceed the amount in effect under section 62(a)(2)(D).

''(c) ELIGIBLE HOME EDUCATOR.—For purposes of this section, the term 'eligible home educator' means any individual who teaches such individual's children at a home school which—

"(1) provides elementary or secondary education (kindergarten through grade 12), as determined under State law, and

"(2) is treated as a home school or a private school under State law.".

(B) CLERICAL AMENDMENT.—The table of sections for part VII of subchapter A of chapter 1 of such Code is amended by redesignating the item relating to section 224 as relating to section 225 and by inserting after the item relating to section 223 the following new item:

"Sec. 224. Deduction for certain expenses of home educators.".

(2) DEDUCTION ALLOWED IN COMPUTING ADJUSTED GROSS INCOME.—Section 62(a) of the Internal Revenue Code of 1986 is amended by inserting after paragraph (21) the following new paragraph:

"(22) EXPENSES OF HOME EDUCATORS.—The deduction allowed by section 224.".

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2024.

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