To amend the Internal Revenue Code of 1986 to temporarily increase the educator expense deduction to facilitate the purchase of personal protective equipment and cleaning supplies during the COVID-19 pandemic, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

Mr. EMMER introduced the following bill; which was referred to the Committee on __________________________

A BILL

To amend the Internal Revenue Code of 1986 to temporarily increase the educator expense deduction to facilitate the purchase of personal protective equipment and cleaning supplies during the COVID-19 pandemic, and for other purposes.

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

3 SECTION 1. SHORT TITLE.

This Act may be cited as the “Safe Teachers Assistance and Return to School Act of 2020”, or the “STARTS Act of 2020”.

(Original Signature of Member)
2
SEC. 2. DEDUCTION INCREASES FOR CERTAIN EXPENSES
OF ELEMENTARY AND SECONDARY SCHOOL
TEACHERS.

(a) In General.—Section 62(a)(2)(D) of the Internal Revenue Code of 1986 is amended to read as follows:

“(D) CERTAIN EXPENSES OF ELEMENTARY
AND SECONDARY SCHOOL TEACHERS.—

“(i) In General.—The deductions allowed by section 162 which consist of expenses, not in excess of—

“(I) $250, paid or incurred by an eligible educator—

“(aa) by reason of the participation of the educator in professional development courses related to the curriculum in which the educator provides instruction or to the students for which the educator provides instruction, and

“(bb) in connection with books, supplies (other than non-athletic 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 educator in the classroom.

“(ii) Temporary increase in deduction to support purchases of personal protective equipment and cleaning supplies due to the COVID-19 national emergency.—

“(I) In general.—For the purpose of facilitating the purchase of personal protective equipment necessitated by the COVID-19 national emergency, in the case of an expense described in clause (i) and paid or incurred in taxable years 2020 or 2021—

“(aa) such clause shall be applied by substituting ‘$1,500’ for ‘$250’, and

“(bb) $1,250 of such $1,500 may only be used for the purpose of purchasing personal protective equipment or cleaning supplies to combat the spread of COVID-19.
“(II) Unused deduction in taxable year 2020 may be carried to taxable year 2021.—Any unused deduction or portion of such deduction remaining after application of subclause (I) with respect to taxable year 2020 shall be treated as a deduction allowable with respect to taxable year 2021.”.

(b) Effective Date.—The amendment made by this section shall apply with respect to taxable years beginning after December 31, 2019.