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CONGRESSWOMAN STEPHANIE MURPHY
U.S. HOUSE OF REPRESENTATIVES
FLORIDA, 7TH DISTRICT

WASHINGTON OFFICE
1710 LONGWORTH HOUSE OFFICE BUILDING
WASHINGTON, DC 20515
(202) 225-4035

ORLANDO OFFICE
225 E. ROBINSON ST., SUITE 525
ORLANDO, FL 32801
(888) 205-5421

SANFORD OFFICE
110 W FIRST ST., SUITE 210
SANFORD, FL 32771
(888) 205-5421

January 27, 2021

The Honorable Charles Rettig
Commissioner
Internal Revenue Service
1111 Constitution Avenue, NW
Washington, DC 20224

Dear Commissioner Rettig:

On October 2, 2020, I introduced bipartisan legislation, H.R. 8520, the *Supporting Educators During COVID-19 Act*, and the language of this bill was subsequently included as Section 275 of Division N, Subtitle B of the *Consolidated Appropriations Act, 2021*, enacted into law as P.L. 116-260 on December 27, 2020.

As you know, under the federal tax code, there is a provision called the “educator expense tax deduction” that allows an elementary or secondary school teacher to deduct up to \$250 per tax year for the unreimbursed purchase of certain supplies and equipment. This deduction can be claimed by educators regardless of whether they take the standard tax deduction or itemize their deductions. See Internal Revenue Code section 62(a)(2)(D).

I introduced H.R. 8520 after educators in my Florida district told me they were buying—out of their own pocket—personal protective equipment, air purifiers, disinfectant, and other supplies to prevent the spread of COVID-19 in their classrooms and schools. On July 29, 2020, I wrote the IRS a letter asking whether these types of purchases qualified for the educator expense tax deduction. On September 18, 2020, the IRS responded in the negative. Accordingly, I filed legislation to correct this matter—and that legislation is now law.

Section 275 requires the Secretary of the Treasury or their delegate—by February 28, 2021—to issue a regulation or guidance clarifying that personal protective equipment, disinfectant, and other supplies used to prevent the spread of COVID-19 qualify for the educator expense tax deduction, if the educator purchased those items after March 12, 2020.

I respectfully request that you issue this regulation or guidance as soon as possible so that educators and tax return preparers have the information they need to make full and fair use of the deduction in tax year 2020. I am separately working to raise awareness about this legal clarification among educators and tax return preparers.

Sincerely,

A handwritten signature in blue ink that reads "Stephanie".

Stephanie Murphy
Member of Congress