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(Original Signature of Member)

116TH CONGRESS
2D SESSION

H. R.

To direct the Secretary of the Treasury to issue or revise regulations or guidance to clarify that the educator expense tax deduction includes expenses for personal protective equipment and other supplies related to the prevention of the spread of COVID–19.

IN THE HOUSE OF REPRESENTATIVES

Mrs. MURPHY introduced the following bill; which was referred to the Committee on _____

A BILL

To direct the Secretary of the Treasury to issue or revise regulations or guidance to clarify that the educator expense tax deduction includes expenses for personal protective equipment and other supplies related to the prevention of the spread of COVID–19.

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 Educators
5 During COVID–19 Act.”

1 **SEC. 2. REGULATIONS OR GUIDANCE CLARIFYING APPLI-**
2 **CATION OF EDUCATOR EXPENSE TAX DEDUC-**
3 **TION.**

4 Not later than 90 days after the date of the enact-
5 ment of this Act, the Secretary of the Treasury (or the
6 Secretary's delegate) shall by regulation or other guidance
7 clarify that personal protective equipment, disinfectant,
8 and other supplies used for the prevention of the spread
9 of COVID-19 are included in the educator expense tax
10 deduction described in section 62(a)(2)(D) of the Internal
11 Revenue Code of 1986.