

118TH CONGRESS
1ST SESSION

H. R. 6701

To amend the Internal Revenue Code of 1986 to increase and adjust for inflation the above-the-line deduction for teachers.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 11, 2023

Mr. LAWLER introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to increase and adjust for inflation the above-the-line deduction for teachers.

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. INCREASE IN DEDUCTION FOR CERTAIN EX-**
4 **PENSES OF ELEMENTARY AND SECONDARY**
5 **SCHOOL TEACHERS.**

6 (a) IN GENERAL.—Section 62(a)(2)(D) of the Inter-
7 nal Revenue Code of 1986 is amended by striking “\$250”
8 and inserting “\$600”.

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

- 1 (1) by striking “2015” and inserting “2023”,
2 (2) by striking “\$250” and inserting “\$600”,
3 and
4 (3) by striking “calendar year 2014” and in-
5 serting “calendar year 2022”.
6 (c) EFFECTIVE DATE.—The amendments made by
7 this section shall apply with respect to taxable years begin-
8 ning after December 31, 2022.

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