

## HR 306

### STARTS Act of 2021

**Congress:** 117 (2021–2023, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Jan 13, 2021

**Current Status:** Referred to the House Committee on Ways and Means.

**Latest Action:** Referred to the House Committee on Ways and Means. (Jan 13, 2021)

**Official Text:** <https://www.congress.gov/bill/117th-congress/house-bill/306>

### Sponsor

**Name:** Rep. Emmer, Tom [R-MN-6]

**Party:** Republican • **State:** MN • **Chamber:** House

### Cosponsors

No cosponsors are listed for this bill.

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jan 13, 2021

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

No related bills are listed.

### Summary (as of Jan 13, 2021)

#### Safe Teachers Assistance and Return To School Act of 2021 or the STARTS Act of 2021

This bill allows an increase in the tax deduction for the expenses of elementary and secondary school teachers in 2020 or 2021 for the purchase of personal protective equipment during the COVID-19 (i.e., coronavirus disease 2019) national health emergency. Specifically, the amount of the deduction is increased from \$250 to \$1,000, and \$750 of such increase may only be used to purchase personal protective equipment or cleaning supplies to combat the spread of COVID-19. Any unused deduction amount for taxable year 2020 may be carried over to taxable year 2021.

### Actions Timeline

- **Jan 13, 2021:** Introduced in House
- **Jan 13, 2021:** Referred to the House Committee on Ways and Means.

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