

S 3411

A bill to amend the Internal Revenue Code of 1986 to include expenses for certain athletic supplies in the above-the-line deduction for eligible educators, and to allow such deduction to interscholastic sports administrators and coaches.

Congress: 117 (2021–2023, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Dec 16, 2021

Current Status: Read twice and referred to the Committee on Finance.

Latest Action: Read twice and referred to the Committee on Finance. (Dec 16, 2021)

Official Text: <https://www.congress.gov/bill/117th-congress/senate-bill/3411>

Sponsor

Name: Sen. Scott, Tim [R-SC]

Party: Republican • **State:** SC • **Chamber:** Senate

Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Hassan, Margaret Wood [D-NH]	D · NH		Dec 16, 2021
Sen. Stabenow, Debbie [D-MI]	D · MI		Mar 22, 2022
Sen. Peters, Gary C. [D-MI]	D · MI		Sep 7, 2022

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Dec 16, 2021

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
117 HR 3427	Related bill	May 20, 2021: Referred to the House Committee on Ways and Means.

Summary (as of Dec 16, 2021)

This bill modifies the tax deduction for the expenses of an eligible educator (an individual who is a kindergarten through grade 12 teacher, instructor, counselor, principal, or aide in a school for at least 900 hours during a school year) to include as an eligible educator an interscholastic sports administrator or coach. It also eliminates the exclusion of nonathletic supplies for courses of instruction in health or physical education as a deductible expense.

Actions Timeline

- **Dec 16, 2021:** Introduced in Senate
- **Dec 16, 2021:** Read twice and referred to the Committee on Finance.