

S 2791

SEED Act

Congress: 119 (2025–2027, Current)

Chamber: Senate

Policy Area: Taxation

Introduced: Sep 11, 2025

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

Latest Action: Read twice and referred to the Committee on Finance. (Sep 11, 2025)

Official Text: <https://www.congress.gov/bill/119th-congress/senate-bill/2791>

Sponsor

Name: Sen. Bennet, Michael F. [D-CO]

Party: Democratic • **State:** CO • **Chamber:** Senate

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Collins, Susan M. [R-ME]	R · ME		Sep 11, 2025

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Sep 11, 2025

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Supporting Early-childhood Educators' Deductions Act or the SEED Act

This bill expands eligibility for the above-the-line federal tax deduction for certain eligible educator expenses to include early childhood educators. (An above-the-line tax deduction is subtracted from gross income to calculate adjusted gross income.)

Under current law, kindergarten through grade 12 teachers, instructors, counselors, principals, or aides in schools that provide elementary or secondary education are allowed an above-the-line tax deduction of up to \$300 (in 2025 and adjusted annually) for certain unreimbursed professional development and classroom expenses. (Other conditions apply.)

The bill expands eligibility for the tax deduction for such educator expenses to include early childhood educators in schools that provide early childhood (pre-kindergarten) education.

Actions Timeline

- **Sep 11, 2025:** Introduced in Senate
- **Sep 11, 2025:** Read twice and referred to the Committee on Finance.

LegiList

CONGRESS, MADE CLEAR.

Search Every Federal Bill, Law, and Vote

LegiList is the fastest way to research Congress. Track any bill from introduction to enactment, see how every legislator voted, follow committee activity, and read the full text of every bill — all in one place, always up to date.

legilist.com

Free Course: Learn How Congress Actually Works

LegiList Learn is a free, self-paced course that walks through the entire legislative process — from drafting a bill to a presidential signature. Seven modules, plain language, no politics. Earn a certificate when you finish.

legilist.com/learn

Developer API: Build Apps on Legislative Data

The LegiList API gives developers direct access to bills, votes, legislators, committees, and more. Start free with 1,000 requests per day — no credit card required. Upgrade to Pro when you need to scale.

legilist.com/api

Public data belongs to the public. — legilist.com