119TH CONGRESS
1ST SESSION

S. _____

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

IN THE SENATE OF THE UNITED STATES

Mr. SCOTT of South Carolina (for himself and Ms. HASSAN) introduced the following bill; which was read twice and referred to the Committee on _____

A BILL

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

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ''Creating Opportunity for Athletic Coaches to Help Educate Students Act'' or the ''COACHES Act''.

SEC. 2. UPDATES TO ABOVE-THE-LINE DEDUCTION FOR EDUCATORS.

(a) IN GENERAL.—Section 62 of the Internal Revenue Code of 1986 is amended—

(1) in subsection (a)(2)(D)—

(A) in the header, by adding ''AND OTHER INSTRUCTIONAL SCHOOL PERSONNEL'' at the end,

(B) by striking ''(other than nonathletic supplies for courses of instruction in health or physical education)'', and

(C) by striking ''in the classroom'' and inserting ''as part of instructional activity'', and

(2) in subsection (d)(1), by inserting ''interscholastic sports administrator or coach,'' after ''counselor,''.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2023.