

118TH CONGRESS  
2D 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.

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IN THE SENATE OF THE UNITED STATES

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

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**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.

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. SHORT TITLE.**

4 This Act may be cited as the “Creating Opportunity  
5 for Athletic Coaches to Help Educate Students Act” or  
6 the “COACHES Act”.

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

3 (a) IN GENERAL.—Section 62 of the Internal Rev-  
4 enue Code of 1986 is amended—

5 (1) in subsection (a)(2)(D)—

6 (A) in the header, by adding “AND OTHER  
7 INSTRUCTIONAL SCHOOL PERSONNEL” at the  
8 end,

9 (B) by striking “(other than nonathletic  
10 supplies for courses of instruction in health or  
11 physical education)”, and

12 (C) by striking “in the classroom” and in-  
13 serting “as part of instructional activity”, and

14 (2) in subsection (d)(1), by inserting “inter-  
15 scholastic sports administrator or coach,” after  
16 “counselor,”.

17 (b) EFFECTIVE DATE.—The amendments made by  
18 this section shall apply to taxable years beginning after  
19 December 31, 2022.