

**AMENDMENT IN THE NATURE OF A SUBSTITUTE
TO H.R. 5334
OFFERED BY MR. SMITH OF MISSOURI**

Strike all after the enacting clause and insert the following:

1 SECTION 1. SHORT TITLE.

2 This Act may be cited as the “Supporting Early-
3 childhood Educators’ Deductions Act” or the “SEED
4 Act”.

**5 SEC. 2. EDUCATOR EXPENSE DEDUCTION TO INCLUDE
6 EARLY CHILDHOOD EDUCATORS.**

7 (a) IN GENERAL.—Section 62(d)(1) of the Internal
8 Revenue Code of 1986 is amended—

9 (1) in subparagraph (A), by striking “a kinder-
10 garten through grade 12 teacher” and inserting “an
11 early childhood or kindergarten through grade 12
12 teacher”, and

13 (2) in subparagraph (B), to read as follows:

14 “(B) SCHOOL.—The term ‘school’
15 means—

16 “(i) in the case of early childhood
17 education, any school or childcare facility
18 which—

1 “(I) provides educational or
2 childcare services for more than 2 in-
3 dividuals (other than individuals who
4 reside at the school or facility) who
5 have not attained age 6, and

6 “(II) operates at the public ex-
7 pense or receives a fee, payment, or
8 grant for providing such services for
9 any of the individuals (regardless of
10 whether such school or facility is oper-
11 ated for profit), and

12 “(ii) in the case of elementary edu-
13 cation or secondary education (kinder-
14 garten through grade 12), any school
15 which provides such education, as deter-
16 mined under State law.”.

17 (b) CONFORMING AMENDMENT.—Section
18 62(a)(2)(D) of such Code is amended by striking “CER-
19 TAIN EXPENSES OF ELEMENTARY AND SECONDARY
20 SCHOOL TEACHERS” in the heading and inserting “CER-
21 TAIN EXPENSES OF EARLY CHILDHOOD, ELEMENTARY,
22 AND SECONDARY SCHOOL TEACHERS”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to expenses paid or incurred in
3 taxable years beginning after December 31, 2025.

