

**Congress of the United States**  
**Washington, DC 20515**

December 13, 2017

The Honorable Kevin Brady  
Chairman  
House Committee on Ways & Means  
1102 Longworth House Office Building  
Washington, DC 20515

The Honorable Orrin Hatch  
Chairman  
Senate Committee on Finance  
219 Dirksen Senate Office Building  
Washington, DC 20510

Dear Chairman Brady and Chairman Hatch,

In the wake of the passage of historic, comprehensive tax reform, we write to you in order to highlight one issue that we believe should be addressed in the conference process. As supporters of H.R. 1, we write to express our concerns about the provision within the bill that would eliminate the tax deduction for school supplies paid for by educators. This important tax provision supports teachers, enhances students' learning experiences, and improves schools across our country. We strongly support the Senate's plan for expanding the educator expense deduction in support of our nation's hard working teachers.

Our nation's teachers not only support America's bright young minds with their time and care, they are also asked to subsidize our children's education by purchasing supplies and materials for the classroom that are not reimbursed by their school. Virtually all teachers use some amount of their own money to buy supplies for their classrooms, and the average teacher spends \$485 per year. This out-of-pocket cost is one that they bear out of dedication and love for their students.

Under current law, educators can receive a deduction of \$250 per year for supplies they purchased for the benefit of their students. The Tax Cuts and Jobs Act, as passed by the House, eliminated this provision. However, the Senate version of the tax reform bill included an expansion of the educator expense deduction, to \$500 per year. While we value the goal of simplifying the tax code, certain specifically-targeted deductions have benefits that make them worthy of preservation. We believe that the educator expense deduction is one of these provisions whose benefits outweigh their financial cost. The final version of the Tax Cuts and Jobs Act should include the Senate's expansion of the educator expense deduction to \$500 per year.

American teachers go above and beyond the call of duty for their students every single day, and the personal expenses they incur for classroom supplies are just one example of this. The tax code should reward their dedication and help them recoup at least some of that cost. As we complete the process of overhauling our nation's tax code, we ask that you increase the crucial educator expense deduction.

Sincerely,



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Kevin Yoder  
Member of Congress



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Luke Messer  
Member of Congress



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Dave Brat  
Member of Congress



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Gus Bilirakis  
Member of Congress



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Kay Granger  
Member of Congress



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Blake Farenthold  
Member of Congress



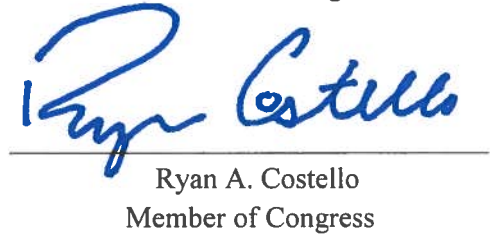
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Mike Bost  
Member of Congress



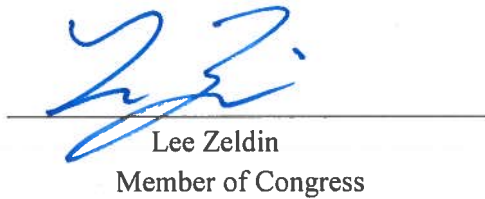
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Ileana Ros-Lehtinen  
Member of Congress



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Ryan A. Costello  
Member of Congress



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Lee Zeldin  
Member of Congress



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Tom MacArthur  
Member of Congress



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David G. Valadao  
Member of Congress