

116TH CONGRESS  
2D SESSION

# S. 4788

To prohibit States and localities that seek to impede the free formation of education pods from receiving Federal emergency education funds, to provide a teacher expense deduction for home educators, and for other purposes.

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## IN THE SENATE OF THE UNITED STATES

OCTOBER 1, 2020

Mr. TOOMEY (for himself, Mr. CRAMER, Mrs. LOEFFLER, Mr. SASSE, and Mr. PERDUE) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To prohibit States and localities that seek to impede the free formation of education pods from receiving Federal emergency education funds, to provide a teacher expense deduction for home educators, and for other purposes.

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 “Protect Parent Orga-  
5 nized Direction of Students Act”.

1 **SEC. 2. PROHIBITION OF FEDERAL FUNDS TO STATES AND**  
2 **LOCALITIES THAT IMPEDE THE FREE FORMA-**  
3 **TION OF EDUCATION PODS.**

4 (a) IN GENERAL.—Notwithstanding any other provi-  
5 sion of law, a State or locality may not receive Federal  
6 emergency education funds appropriated to address the  
7 threat of the COVID–19 pandemic if the State or locality  
8 enacts a law after the date of enactment of this Act that  
9 impedes or otherwise regulates the free formation of edu-  
10 cational pods, including any of the following:

11 (1) Regulating qualifications of adults acting as  
12 teachers of educational pods, including certification  
13 requirements or registration with the State or local-  
14 ity.

15 (2) Requiring registration of educational pods  
16 with the State or locality, including submission of a  
17 notice of intent to form an educational pod.

18 (3) Regulating pay, working conditions, or hour  
19 requirements for teachers or students of educational  
20 pods.

21 (4) Requiring educational pods to get approval  
22 for planned curriculum from the State or locality.

23 (5) Controlling curriculum or course require-  
24 ments for educational pods.

25 (6) Requiring periodic evaluation of children  
26 participating in educational pods.

1 (b) EDUCATIONAL PODS.—In this section, the term  
2 “educational pod” means a small group of 3 or more stu-  
3 dents at the elementary or secondary education level,  
4 who—

5 (1) are from more than 1 family; and

6 (2) learn together in person but not in, or on  
7 the grounds of, an elementary school or secondary  
8 school (as such terms are defined in section 8101 of  
9 the Elementary and Secondary Education Act of  
10 1965 (20 U.S.C. 7801)).

11 **SEC. 3. TEACHER EXPENSE DEDUCTION FOR HOME EDU-**  
12 **CATORS.**

13 (a) IN GENERAL.—In the case of taxable years begin-  
14 ning after December 31, 2019, and ending before January  
15 1, 2023, for purposes of sections 62(a)(2)(D) and 162 of  
16 the Internal Revenue Code of 1986—

17 (1) the term “eligible educator” shall include an  
18 eligible home educator,

19 (2) the term “classroom” shall include any loca-  
20 tion where the eligible home educator teaches ele-  
21 mentary or secondary school students, and

22 (3) any expenses described in clause (i) or (ii)  
23 of such section 62(a)(2)(D) shall be treated as if  
24 paid or incurred in carrying on a trade or business

1 of the eligible home educator, and as if teaching  
2 were the profession of the eligible home educator.

3 (b) ELIGIBLE HOME EDUCATOR.—For purposes of  
4 this section—

5 (1) IN GENERAL.—The term “eligible home ed-  
6 ucator” for any taxable year means an individual  
7 who is a teacher of an education pod (as defined in  
8 section 2(b)), a teacher of a micro-school, or a par-  
9 ent teaching the parent’s own children, if such indi-  
10 vidual provides at least 15 hours per week of in-  
11 struction for each of at least 6 weeks during the tax-  
12 able year. For purposes of the preceding sentence,  
13 an individual is not providing instruction if the indi-  
14 vidual is solely supervising students who are receiv-  
15 ing instruction provided virtually by another person.

16 (2) MICRO-SCHOOL.—The term “micro-school”  
17 means a small group of fewer than 50 students at  
18 the elementary or secondary education level, from at  
19 least 3 families, in which a teacher provides in-per-  
20 son, personalized learning with close access to the  
21 teacher.

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