

107TH CONGRESS
1ST SESSION

S. 203

To amend the Internal Revenue Code of 1986 to provide an above-the-line deduction for qualified professional development expenses of elementary and secondary school teachers and to allow a credit against income tax to elementary and secondary school teachers who provide classroom materials.

IN THE SENATE OF THE UNITED STATES

JANUARY 30, 2001

Ms. COLLINS (for herself, Mr. KYL, and Ms. LANDRIEU) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to provide an above-the-line deduction for qualified professional development expenses of elementary and secondary school teachers and to allow a credit against income tax to elementary and secondary school teachers who provide classroom materials.

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 “Teacher Support Act
5 of 2001”.

1 **SEC. 2. ABOVE-THE-LINE DEDUCTION FOR QUALIFIED PRO-**
 2 **FESSIONAL DEVELOPMENT EXPENSES OF EL-**
 3 **EMENTARY AND SECONDARY SCHOOL**
 4 **TEACHERS.**

5 (a) DEDUCTION ALLOWED.—Part VII of subchapter
 6 B of chapter 1 of the Internal Revenue Code of 1986 (re-
 7 lating to additional itemized deductions for individuals) is
 8 amended by redesignating section 222 as section 223 and
 9 by inserting after section 221 the following new section:
 10 **“SEC. 222. QUALIFIED PROFESSIONAL DEVELOPMENT EX-**
 11 **PENSES.**

12 “(a) ALLOWANCE OF DEDUCTION.—In the case of an
 13 eligible teacher, there shall be allowed as a deduction an
 14 amount equal to the qualified professional development ex-
 15 penses paid or incurred by the taxpayer during the taxable
 16 year.

17 “(b) QUALIFIED PROFESSIONAL DEVELOPMENT EX-
 18 PENSES OF ELIGIBLE TEACHERS.—For purposes of this
 19 section—

20 “(1) QUALIFIED PROFESSIONAL DEVELOPMENT
 21 EXPENSES.—

22 “(A) IN GENERAL.—The term ‘qualified
 23 professional development expenses’ means ex-
 24 penses for tuition, fees, books, supplies, equip-
 25 ment, and transportation required for the en-

rollment or attendance of an individual in a
qualified course of instruction.

“(B) QUALIFIED COURSE OF INSTRUCTION.—The term ‘qualified course of instruction’ means a course of instruction which—

“(i) is—

“(I) directly related to the curriculum and academic subjects in which an eligible teacher provides instruction, or

“(II) designed to enhance the ability of an eligible teacher to understand and use State standards for the academic subjects in which such teacher provides instruction,

“(ii) may—

“(I) provide instruction in how to teach children with different learning styles, particularly children with disabilities and children with special learning needs (including children who are gifted and talented), or

“(II) provide instruction in how best to discipline children in the classroom and identify early and appro-

1 priate interventions to help children
2 described in subclause (I) to learn,

3 “(iii) is tied to challenging State or
4 local content standards and student per-
5 formance standards,

6 “(iv) is tied to strategies and pro-
7 grams that demonstrate effectiveness in in-
8 creasing student academic achievement
9 and student performance, or substantially
10 increasing the knowledge and teaching
11 skills of an eligible teacher,

12 “(v) is of sufficient intensity and du-
13 ration to have a positive and lasting im-
14 pact on the performance of an eligible
15 teacher in the classroom (which shall not
16 include 1-day or short-term workshops and
17 conferences), except that this clause shall
18 not apply to an activity if such activity is
19 1 component described in a long-term com-
20 prehensive professional development plan
21 established by an eligible teacher and the
22 teacher’s supervisor based upon an assess-
23 ment of the needs of the teacher, the stu-
24 dents of the teacher, and the local edu-
25 cational agency involved, and

1 “(vi) is part of a program of profes-
 2 sional development which is approved and
 3 certified by the appropriate local edu-
 4 cational agency as furthering the goals of
 5 the preceding clauses.

6 “(C) LOCAL EDUCATIONAL AGENCY.—The
 7 term ‘local educational agency’ has the meaning
 8 given such term by section 14101 of the Ele-
 9 mentary and Secondary Education Act of 1965,
 10 as in effect on the date of the enactment of this
 11 section.

12 “(2) ELIGIBLE TEACHER.—

13 “(A) IN GENERAL.—The term ‘eligible
 14 teacher’ means an individual who is a kinder-
 15 garten through grade 12 classroom teacher or
 16 aide in an elementary or secondary school for at
 17 least 720 hours during a school year.

18 “(B) ELEMENTARY OR SECONDARY
 19 SCHOOL.—The terms ‘elementary school’ and
 20 ‘secondary school’ have the meanings given
 21 such terms by section 14101 of the Elementary
 22 and Secondary Education Act of 1965 (20
 23 U.S.C. 8801), as so in effect.

24 “(c) DENIAL OF DOUBLE BENEFIT.—

1 “(1) IN GENERAL.—No other deduction or
 2 credit shall be allowed under this chapter for any
 3 amount taken into account for which a deduction is
 4 allowed under this section.

5 “(2) COORDINATION WITH EXCLUSIONS.—A de-
 6 duction shall be allowed under subsection (a) for
 7 qualified professional development expenses only to
 8 the extent the amount of such expenses exceeds the
 9 amount excludable under section 135, 529(c)(1), or
 10 530(d)(2) for the taxable year.”.

11 (b) DEDUCTION ALLOWED IN COMPUTING AD-
 12 JUSTED GROSS INCOME.—Section 62(a) of the Internal
 13 Revenue Code of 1986 is amended by inserting after para-
 14 graph (17) the following new paragraph:

15 “(18) QUALIFIED PROFESSIONAL DEVELOP-
 16 MENT EXPENSES.—The deduction allowed by section
 17 222.”.

18 (c) CONFORMING AMENDMENT.—The table of sec-
 19 tions for part VII of subchapter B of chapter 1 of the
 20 Internal Revenue Code of 1986 is amended by striking the
 21 item relating to section 222 and inserting the following
 22 new items:

 “Sec. 222. Qualified professional development expenses.
 “Sec. 223. Cross reference.”.

1 (d) EFFECTIVE DATE.—The amendments made by
 2 this section shall apply to taxable years beginning after
 3 December 31, 2000.

4 **SEC. 3. CREDIT TO ELEMENTARY AND SECONDARY SCHOOL**
 5 **TEACHERS WHO PROVIDE CLASSROOM MATE-**
 6 **RIALS.**

7 (a) IN GENERAL.—Subpart B of part IV of sub-
 8 chapter A of chapter 1 of the Internal Revenue Code of
 9 1986 (relating to other credits) is amended by adding at
 10 the end the following new section:

11 **“SEC. 30B. CREDIT TO ELEMENTARY AND SECONDARY**
 12 **SCHOOL TEACHERS WHO PROVIDE CLASS-**
 13 **ROOM MATERIALS.**

14 “(a) ALLOWANCE OF CREDIT.—In the case of an eli-
 15 gible teacher, there shall be allowed as a credit against
 16 the tax imposed by this chapter for the taxable year an
 17 amount equal to the qualified elementary and secondary
 18 education expenses which are paid or incurred by the tax-
 19 payer during such taxable year.

20 “(b) MAXIMUM CREDIT.—The credit allowed by sub-
 21 section (a) for any taxable year shall not exceed \$100.

22 “(c) DEFINITIONS.—

23 “(1) ELIGIBLE TEACHER.—The term ‘eligible
 24 teacher’ means an individual who is a kindergarten
 25 through grade 12 classroom teacher, instructor,

counselor, aide, or principal in an elementary or secondary school on a full-time basis for an academic year ending during a taxable year.

“(2) QUALIFIED ELEMENTARY AND SECONDARY EDUCATION EXPENSES.—The term ‘qualified elementary and secondary education expenses’ means expenses for books, supplies (other than nonathletic supplies for courses of instruction in health or physical education), computer equipment (including related software and services) and other equipment, and supplementary materials used by an eligible teacher in the classroom.

“(3) ELEMENTARY OR SECONDARY SCHOOL.—The term ‘elementary or secondary school’ means any school which provides elementary education or secondary education (through grade 12), as determined under State law.

“(d) SPECIAL RULES.—

“(1) DENIAL OF DOUBLE BENEFIT.—No deduction shall be allowed under this chapter for any expense for which credit is allowed under this section.

“(2) APPLICATION WITH OTHER CREDITS.—The credit allowable under subsection (a) for any taxable year shall not exceed the excess (if any) of—

1 “(A) the regular tax for the taxable year,
 2 reduced by the sum of the credits allowable
 3 under subpart A and the preceding sections of
 4 this subpart, over

5 “(B) the tentative minimum tax for the
 6 taxable year.

7 “(e) ELECTION TO HAVE CREDIT NOT APPLY.—A
 8 taxpayer may elect to have this section not apply for any
 9 taxable year.”.

10 (b) CLERICAL AMENDMENT.—The table of sections
 11 for subpart B of part IV of subchapter A of chapter 1
 12 is amended by adding at the end the following new item:

 “Sec. 30B. Credit to elementary and secondary school teachers
 who provide classroom materials.”.

13 (c) EFFECTIVE DATE.—The amendments made by
 14 this section shall apply to taxable years beginning after
 15 December 31, 2000.

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