

117TH CONGRESS  
1ST SESSION

# H. R. 1054

To require the Secretary of Education to provide assistance to the immediate family of elementary or secondary school staff members killed in an act of violence while performing school duties.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 15, 2021

Mr. HASTINGS (for himself, Mrs. HAYES, Ms. JACKSON LEE, Mr. THOMPSON of Mississippi, Mr. SIRES, Mr. SOTO, and Mr. SAN NICOLAS) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Education and Labor, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

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## A BILL

To require the Secretary of Education to provide assistance to the immediate family of elementary or secondary school staff members killed in an act of violence while performing school duties.

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 Victims’ Fam-  
5 ily Assistance Act of 2021”.

1                   **TITLE I—DEFINITIONS**

2   **SEC. 101. DEFINITIONS.**

3       In this title:

4               (1) **COST OF ATTENDANCE.**—The term “cost of  
5       attendance” has the meaning given that term in sec-  
6       tion 472 of the Higher Education Act of 1965 (20  
7       U.S.C. 1087ll).

8               (2) **DEPENDENT CHILD.**—The term “dependent  
9       child” means a son or daughter of the victim  
10      (whether natural or adopted) who is under 25 years  
11      old.

12              (3) **ESEA TERMS.**—The terms “elementary  
13      school” and “secondary school” have the meanings  
14      given such terms in section 8101 of the Elementary  
15      and Secondary Education Act of 1965 (20 U.S.C.  
16      7801).

17              (4) **INSTITUTION OF HIGHER EDUCATION.**—The  
18      term “institution of higher education” has the  
19      meaning given that term in section 102 of the High-  
20      er Education Act of 1965 (20 U.S.C. 1002).

21              (5) **SURVIVING SPOUSE.**—The term “surviving  
22      spouse” means the spouse of the victim, as deter-  
23      mined under applicable State law, at the time of the  
24      victim’s death.

1           (6) SECRETARY.—The term “Secretary” means  
2 the Secretary of Education.

3           (7) VICTIM.—The term “victim” means a  
4 teacher, administrator, employee, or paid or unpaid  
5 staff member of an elementary school or secondary  
6 school who was killed by another person as a result  
7 of an act of violence while performing duties as such  
8 teacher, administrator, employee, or staff member,  
9 without regard to whether such performance takes  
10 place before, during, or after the school day or on  
11 or off school grounds.

12 **SEC. 102. DEATH BENEFIT, FUNERAL ASSISTANCE, AND LIV-**  
13 **ING ALLOWANCE FOR FAMILIES OF VICTIMS.**

14           In any case in which the Secretary of Education de-  
15 termines that a teacher, administrator, employee, or paid  
16 or unpaid staff member meets the definition of victim, the  
17 Secretary shall—

18           (1) pay a death benefit of \$325,000 and a sepa-  
19 rate payment of not more than \$1,500 to be used  
20 for funeral expenses, as follows (if the payee indi-  
21 cated is living on the date on which the determina-  
22 tion is made)—

23           (A) if there is no dependent child who sur-  
24 vived the victim, to the surviving spouse of the  
25 victim;

1 (B) if there is at least 1 dependent child  
2 who survived the victim and a surviving spouse  
3 of the victim, 50 percent to the surviving de-  
4 pendent child (or children, in equal shares) and  
5 50 percent to the surviving spouse;

6 (C) if there is no surviving spouse of the  
7 victim, to the surviving dependent child (or chil-  
8 dren, in equal shares);

9 (D) if there is no surviving spouse of the  
10 victim and no surviving dependent child—

11 (i) to the surviving individual (or indi-  
12 viduals, in shares per the designation, or,  
13 otherwise, in equal shares) designated by  
14 the victim to receive benefits under this  
15 section in the most recently executed des-  
16 ignation of beneficiary of the victim on file  
17 at the time of death with the victim's em-  
18 ployer, agency, organization, or unit; or

19 (ii) if there is no individual qualifying  
20 under clause (i), to the surviving individual  
21 (or individuals, in equal shares) designated  
22 by the victim to receive benefits under the  
23 most recently executed life insurance policy  
24 of the victim on file at the time of death

1 with the victim's employer, agency, organi-  
2 zation, or unit;

3 (E) if there is no individual qualifying  
4 under subparagraph (A), (B), (C), or (D), to  
5 the surviving parent (or parents, in equal  
6 shares) of the victim; or

7 (F) if there is no individual qualifying  
8 under subparagraph (A), (B), (C), (D), or (E),  
9 to the surviving individual (or individuals, in  
10 equal shares) who would qualify under the defi-  
11 nition of the term "dependent child" but for  
12 age; and

13 (2) pay a living allowance of \$900 per month—

14 (A) to the surviving spouse of the victim,  
15 until the earlier of the spouse's death or remar-  
16 riage; or

17 (B) if there is no surviving spouse of the  
18 victim, to the surviving dependent child who  
19 have not reached the age of 18 (or such chil-  
20 dren, in equal shares) until such children reach  
21 the age of 18.

22 **SEC. 103. DEPENDENT UNDERGRADUATE EDUCATION AS-**  
23 **SISTANCE.**

24 (a) ANNUAL AMOUNT.—

1           (1) IN GENERAL.—In any case in which the  
2           Secretary of Education determines that a teacher,  
3           administrator, employee, or paid or unpaid staff  
4           member meets the definition of victim, the Secretary  
5           shall provide the following educational assistance al-  
6           lowance, for each dependent child of the victim en-  
7           rolled or accepted for enrollment at a program of  
8           undergraduate instruction at an institution of higher  
9           education:

10                   (A) The educational assistance allowance  
11                   on behalf of a dependent child who is pursuing  
12                   a program of education consisting of institu-  
13                   tional courses shall be paid at the monthly rate  
14                   of \$1,224 for full-time, \$967 for three-quarter-  
15                   time, or \$710 for half-time pursuit.

16                   (B) The educational assistance allowance  
17                   on behalf of a dependent child pursuing a pro-  
18                   gram of education on less than a half-time basis  
19                   shall be paid at the rate of the lesser of—

20                           (i) the established charges for tuition  
21                           and fees that the educational institution  
22                           involved requires similarly circumstanced  
23                           nonveterans enrolled in the same program  
24                           to pay; or

1                   (ii) \$1,224 per month for a full-time  
2                   course.

3                   (C) The educational assistance allowance  
4                   to be paid on behalf of a dependent child who  
5                   is pursuing a full-time program of education  
6                   which consists of institutional courses and alter-  
7                   nate phases of training in a business or indus-  
8                   trial establishment with the training in the  
9                   business or industrial establishment being  
10                  strictly supplemental to the institutional por-  
11                  tion, shall be computed at the rate of \$1,224  
12                  per month.

13                  (D) A dependent child who is enrolled in  
14                  an educational institution for a “farm coopera-  
15                  tive” program consisting of institutional agri-  
16                  cultural courses prescheduled to fall within 44  
17                  weeks (using “week” as defined under section  
18                  205 of the Federal-State Extended Unemploy-  
19                  ment Compensation Act of 1970 (26 U.S.C.  
20                  3304 note)) of any period of 12 consecutive  
21                  months and who pursues such program on—

22                         (i) a full-time basis (a minimum of 10  
23                         clock hours per week or 440 clock hours in  
24                         such year prescheduled to provide not less

1 than 80 clock hours in any three-month  
2 period);

3 (ii) a three-quarter-time basis (a min-  
4 imum of 7 clock hours per week); or

5 (iii) a half-time basis (a minimum of  
6 5 clock hours per week), shall be eligible to  
7 receive an educational assistance allowance  
8 at the appropriate rate provided in sub-  
9 paragraph (B) of this subsection, if such  
10 dependent child is concurrently engaged in  
11 agricultural employment which is relevant  
12 to such institutional agricultural courses as  
13 determined under standards prescribed by  
14 the Secretary. In computing the foregoing  
15 clock hour requirements there shall be in-  
16 cluded the time involved in field trips and  
17 individual and group instruction sponsored  
18 and conducted by the educational institu-  
19 tion through a duly authorized instructor  
20 of such institution in which the person is  
21 enrolled.

22 (E) The monthly educational assistance al-  
23 lowance to be paid on behalf of a dependent  
24 child pursuing a farm cooperative program  
25 under this section shall be \$636 for full-time,



1           \$477 for three-quarter-time, or \$319 for half-  
2           time pursuit.

3           (F)(i) Subject to clause (iii), the amount of  
4           educational assistance payable under this sub-  
5           section for a licensing or certification test de-  
6           scribed below, is the lesser of \$2,000 or the fee  
7           charged for the test. Qualifying licensing or cer-  
8           tification tests shall be determined by the Sec-  
9           retary, which may include—

10           (I) such licensing or certification tests  
11           the successful completion of which dem-  
12           onstrates an individual's possession of the  
13           knowledge or skill required to enter into,  
14           maintain, or advance in employment in a  
15           predetermined and identified vocation or  
16           profession, provided such tests and the li-  
17           censing or credentialing organizations or  
18           entities that offer such tests are approved  
19           by the Secretary; and

20           (II) national tests for admission to in-  
21           stitutions of higher education (such as the  
22           Scholastic Aptitude Test (SAT), Law  
23           School Admission Test (LSAT), Graduate  
24           Record Exam (GRE), and Graduate Man-  
25           agement Admission Test (GMAT)) and na-

1            tional tests providing an opportunity for  
2            course credit at institutions of higher edu-  
3            cation (such as the Advanced Placement  
4            (AP) exam and College-Level Examination  
5            Program (CLEP)).

6            (ii) The number of months of educational  
7            assistance in the case of any individual for such  
8            licensing or certification test is equal to the  
9            number (including any fraction) determined by  
10          dividing the total amount paid to such indi-  
11          vidual for such test by the full-time monthly in-  
12          stitutional rate of the educational assistance al-  
13          lowance which, except for clause (i), such indi-  
14          vidual would otherwise be paid under chapter  
15          35 of title 38, United States Code.

16          (iii) In no event shall payment of edu-  
17          cational assistance under this subsection for  
18          such a test exceed the amount of the individ-  
19          ual's available educational assistance as deter-  
20          mined by the Secretary and in accordance with  
21          this Act.

22          (G)(i) Subject to clause (iii), the amount of  
23          educational assistance payable under this sec-  
24          tion for a national test for admission or na-  
25          tional test providing an opportunity for course

1 credit at an institution of higher education, is  
2 the amount of the fee charged for the test.

3 (ii) The number of months of educational  
4 assistance provided in the case of any individual  
5 for a test described in clause (i) is equal to the  
6 number (including any fraction) determined by  
7 dividing the total amount of educational assist-  
8 ance paid such individual for such test by the  
9 full-time monthly institutional rate of edu-  
10 cational assistance, except for clause (i), such  
11 individual would otherwise be paid under this  
12 section.

13 (iii) In no event shall payment of edu-  
14 cational assistance under this subsection for a  
15 test described in clause (i) exceed the amount  
16 of the individual's available educational assist-  
17 ance as determined by the Secretary and in ac-  
18 cordance with this Act.

19 (2) RELATION TO OTHER ASSISTANCE.—Assist-  
20 ance provided under this subsection shall not be con-  
21 sidered for the purpose of awarding Federal assist-  
22 ance under title IV of the Higher Education Act of  
23 1965 (20 U.S.C. 1070 et seq.), except that in no  
24 case shall the sum of the total amount of student fi-  
25 nancial assistance awarded to a dependent child

1 under such title and the amount of assistance pro-  
2 vided under this subsection exceed the child's total  
3 cost of attendance.

4 (3) DURATION OF ASSISTANCE.—A dependent  
5 child may receive assistance under this subsection  
6 for not more than a total of 5 years.

7 (4) SATISFACTORY PROGRESS.—To be eligible  
8 to receive assistance under this subsection, the de-  
9 pendent child shall be considered to be making satis-  
10 factory progress, pursuant to section 484(a)(2) of  
11 the Higher Education Act of 1965, at the institution  
12 of higher education.

13 (5) EFFECT OF PARENTAL DEATH OR REMAR-  
14 RIAGE.—The death or remarriage of the surviving  
15 spouse of the victim shall not affect a dependent  
16 child's eligibility for assistance under this subsection.

17 (b) PELL GRANT TREATMENT.—Section  
18 473(b)(2)(B) of the Higher Education Act of 1965 is  
19 amended—

20 (1) by striking “or” at the end of clause (i);

21 (2) by striking “; and” at the end of clause (ii)

22 and inserting “; or”; and

23 (3) by adding at the end the following:

1                   “(iii) a victim (as defined in section  
2                   101 of the Teacher Victims’ Family Assist-  
3                   ance Act of 2021); and”.

4           (c) NOTICE OF TAX TREATMENT.—The Secretary  
5 shall provide a notice to each individual receiving assist-  
6 ance under this section, including under the amendments  
7 made under subsection (b), that such assistance is exclud-  
8 able from gross income under section 139I of the Internal  
9 Revenue Code of 1986.

10 **SEC. 104. OTHER TERMS AND CONDITIONS OF BENEFITS.**

11           The benefits under section 102 and 103(a) shall have  
12 the following terms and conditions:

13           (1) On October 1 of each fiscal year beginning  
14 after the date of enactment of this Act, the Sec-  
15 retary of Education shall adjust the level of each  
16 benefit payable immediately before such October 1,  
17 to reflect the annual percentage change in the Con-  
18 sumer Price Index for All Urban Consumers, pub-  
19 lished by the Bureau of Labor Statistics, occurring  
20 in the 1-year period ending on June 1 immediately  
21 preceding such October 1.

22           (2) The benefits shall be in addition to any  
23 other benefit that may be due from any other  
24 source.

1           (3) No benefit paid shall be subject to execution  
2 or attachment.

3           (4) Any benefit (other than living expenses)  
4 paid with respect to the victim shall be the amount  
5 payable as of the date of death of such victim.

6 **TITLE II—TAX PROVISIONS RE-**  
7 **LATING TO ELEMENTARY OR**  
8 **SECONDARY SCHOOL STAFF**  
9 **MEMBERS KILLED IN AN ACT**  
10 **OF VIOLENCE WHILE PER-**  
11 **FORMING SCHOOL DUTIES**

12 **SEC. 201. TAX PROVISIONS RELATING TO ELEMENTARY OR**  
13 **SECONDARY SCHOOL STAFF MEMBERS**  
14 **KILLED IN AN ACT OF VIOLENCE WHILE PER-**  
15 **FORMING SCHOOL DUTIES.**

16           (a) TEACHER'S WAGES IN YEAR OF DEATH EX-  
17 CLUDED FROM INCOME.—

18           (1) IN GENERAL.—Part II of subchapter J of  
19 chapter 1 of the Internal Revenue Code of 1986 is  
20 amended by adding at the end the following new sec-  
21 tion:

1 **“SEC. 693. INCOME TAXES OF ELEMENTARY OR SECONDARY**  
2 **SCHOOL STAFF MEMBERS KILLED IN AN ACT**  
3 **OF VIOLENCE WHILE PERFORMING SCHOOL**  
4 **DUTIES.**

5 “In the case of any individual who is a victim (as  
6 defined by section 101(7) of the Teacher Victims’ Family  
7 Assistance Act of 2021), any tax imposed by this subtitle  
8 on any amount received by such individual by reason of  
9 school employment shall not apply with respect to the tax-  
10 able year in which falls the date of death of the indi-  
11 vidual.”.

12 (2) W-2 REPORTING.—Section 6051(a) of such  
13 Code is amended by striking “and” at the end of  
14 paragraph (16), by striking the period at the end of  
15 paragraph (17) and inserting “, and”, and by insert-  
16 ing after paragraph (17) the following new para-  
17 graph:

18 “(18) the aggregate amount not subject to tax  
19 under subtitle A by reason of section 693 (relating  
20 to income taxes of elementary or secondary school  
21 staff members killed in an act of violence while per-  
22 forming school duties).”.

23 (3) CLERICAL AMENDMENT.—The table of sec-  
24 tions for part II of subchapter J of chapter 1 of  
25 such Code is amended by inserting at the end the  
26 following new item:

“Sec. 693. Income taxes of elementary or secondary school staff members killed in an act of violence while performing school duties.”.

1 (b) EXCLUSION OF TEACHER VICTIM FAMILY AS-  
2 SISTANCE.—

3 (1) IN GENERAL.—Part III of subchapter B of  
4 chapter 1 of such Code (relating to items specifically  
5 excluded from gross income) is amended by inserting  
6 after section 139H the following new section:

7 **“SEC. 139I. TEACHER VICTIM FAMILY ASSISTANCE.**

8 “In the case of an individual, gross income does not  
9 include any amount received under title I of the Teacher  
10 Victims’ Family Assistance Act of 2021.”.

11 (2) CLERICAL AMENDMENT.—The table of sec-  
12 tions for such part is amended by inserting after the  
13 item relating to section 139G the following new  
14 item:

“Sec. 139I. Teacher victim family assistance.”.

15 (c) EFFECTIVE DATE.—The amendments made by  
16 this section shall apply to taxable years ending after the  
17 date of the enactment of this Act.

18 **SEC. 202. TEACHER VICTIMS’ FAMILY FUND.**

19 (a) ESTABLISHMENT.—Subchapter A of chapter 98  
20 of the Internal Revenue Code of 1986 is amended by add-  
21 ing at the end the following:



1 **“SEC. 9512. TEACHER VICTIMS’ FAMILY TRUST FUND.**

2       “(a) CREATION OF TRUST FUND.—There is estab-  
3 lished in the Treasury of the United States a trust fund  
4 to be known as the ‘Teacher Victims’ Family Trust Fund’  
5 (referred to in this section as the ‘Trust Fund’), consisting  
6 of such amounts as may be appropriated or credited to  
7 the Trust Fund as provided in this section or section  
8 9602(b) and any amounts as are or may be appropriated,  
9 transferred, or credited to such Trust Fund under any  
10 other provisions of law.

11       “(b) TRANSFERS TO TRUST FUND.—There is hereby  
12 appropriated to the Trust Fund an amount equivalent to  
13 the increase in revenues received in the Treasury by rea-  
14 son of the increase in tax imposed under section 4181 by  
15 the Teacher Victims’ Family Assistance Act of 2021.

16       “(c) DISTRIBUTION OF AMOUNTS IN TRUST FUND.—  
17 Amounts in the Trust Fund shall be available, as provided  
18 in appropriation Acts, to carry out title I of the Teacher  
19 Victims’ Family Assistance Act of 2021.”.

20       (b) INCREASE IN EXCISE TAX ON AMMUNITION.—  
21 Section 4181 of such Code is amended—

22               (1) by striking “Shells, and cartridges.”, and

23               (2) by adding at the end the following:

24       **“Articles taxable at 13 percent—**

25               “Shells, and cartridges.”.

26       (c) CONFORMING AMENDMENTS.—

1           (1) Subsection (a) of section 3 of the Pittman-  
2     Robertson Wildlife Restoration Act (16 U.S.C.  
3     669b) is amended by adding at the end the following  
4     new paragraph:

5           “(3) Paragraph (1) shall not apply to so much  
6     of the revenues accruing under section 4181 of the  
7     Internal Revenue Code of 1986 as are attributable  
8     to the increase in tax imposed under section 4181 by  
9     the Teacher Victims’ Family Assistance Act of  
10    2021.”.

11          (2) The table of sections for subchapter A of  
12    chapter 98 of such Code is amended by adding at  
13    the end the following:

“Sec. 9512. Teacher Victims’ Family Trust Fund.”.

14    (d) EFFECTIVE DATE.—

15          (1) Except as provided by paragraph (2), the  
16    amendments made by this section shall take effect  
17    on the date of the enactment of this Act.

18          (2) The amendment made by subsection (b)  
19    shall apply to articles sold after the date of the en-  
20    actment of this Act.

○