

119TH CONGRESS  
1ST SESSION

# H. R. 4507

To amend the Internal Revenue Code of 1986 to establish a temporary tax credit for eligible teachers who provide tutoring services, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

JULY 17, 2025

Mrs. KIGGANS of Virginia (for herself and Mr. VINDMAN) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to establish a temporary tax credit for eligible teachers who provide tutoring services, 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 “Teachers Utilizing Tu-  
5 toring Opportunities for Relief Act” or the “TUTOR  
6 Act”.

7 **SEC. 2. TUTORING CREDIT.**

8 (a) IN GENERAL.—Subpart A of part IV of sub-  
9 chapter A of chapter 1 of the Internal Revenue Code of

1 1986 is amended by inserting after section 25E the fol-  
 2 lowing new section:

3 **“SEC. 25F. TUTORING CREDIT.**

4       “(a) ALLOWANCE OF CREDIT.—In the case of an eli-  
 5 gible teacher, there shall be allowed as a credit against  
 6 the tax imposed by this chapter for the taxable year an  
 7 amount equal to the sum of—

8               “(1) \$500, plus

9               “(2) the supplemental amount.

10       “(b) SUPPLEMENTAL AMOUNT.—

11               “(1) IN GENERAL.—For purposes of subsection  
 12 (a), the supplemental amount is the amount which  
 13 bears the same ratio to \$500 as—

14                       “(A) the number of qualified tutoring  
 15 hours provided by the eligible teacher during  
 16 the taxable year in excess of 150, bears to

17                       “(B) 50 such hours.

18       “(2) LIMITATION.—The supplemental amount  
 19 for any taxable year shall not exceed \$500.

20       “(c) ELIGIBLE TEACHER.—For purposes of this sec-  
 21 tion—

22               “(1) IN GENERAL.—The term ‘eligible teacher’  
 23 means, with respect to any taxable year, an indi-  
 24 vidual who—

1           “(A) is employed as a teacher at a pre-  
2           school, an elementary school, or a secondary  
3           school,

4           “(B) meets the State certification and li-  
5           censure requirements for such employment, and

6           “(C) provides at least 150 hours of quali-  
7           fied tutoring during the taxable year to stu-  
8           dents enrolled at the same type of school that  
9           the teacher is employed at.

10          “(2) QUALIFIED TUTORING.—The term ‘quali-  
11       fied tutoring’ means academic tutoring—

12               “(A) that occurs during hours in which  
13               school is not in session, and

14               “(B) which focuses on mathematics, read-  
15               ing and writing, or science.

16          “(3) PRESCHOOL.—The term ‘preschool’ has  
17       the meaning given the term ‘early childhood edu-  
18       cation program’ under section 103 of the Higher  
19       Education Act of 1965.

20          “(4) ELEMENTARY SCHOOL.—The term ‘ele-  
21       mentary school’ has the meaning given such term in  
22       section 8101 of the Elementary and Secondary Edu-  
23       cation Act of 1965, except that such term includes  
24       public or private kindergarten, as determined under  
25       State law.

1           “(5) SECONDARY SCHOOL.—The term ‘sec-  
 2       ondary school’ has the meaning given such term in  
 3       section 8101 of the Elementary and Secondary Edu-  
 4       cation Act of 1965.

5           “(d) SPECIAL RULE FOR MARRIED COUPLES.—In  
 6       the case of a joint return, this section shall be applied sep-  
 7       arately with respect to each spouse who is an eligible  
 8       teacher.

9           “(e) REGULATIONS.—The Secretary shall issue such  
 10      regulations or other guidance as may be necessary or ap-  
 11      propriate to carry out the purposes of this section.

12          “(f) TERMINATION.—No credit shall be allowed  
 13      under this section with respect to any taxable year begin-  
 14      ning after December 31, 2032.”.

15          (b) REPORT.—With respect to taxable years which  
 16      begin in a calendar year for which section 25F of such  
 17      Code applies, the Secretary of the Treasury shall annually  
 18      transmit to Congress a written report that includes—

19                (1) the number of individuals claiming the cred-  
 20      it described in section 25F of such Code,

21                (2) the total and average number of qualified  
 22      tutoring hours provided by such individuals,

23                (3) the geographic distribution of such individ-  
 24      uals, and

1           (4) such other information as the Secretary  
2       may require.

3       (c) CLERICAL AMENDMENT.—The table of sections  
4 for subpart A of part IV of subchapter A of chapter 1  
5 of such Code is amended by inserting after the item relat-  
6 ing to section 25E the following new item:

“Sec. 25F. Tutoring credit.”.

7       (d) EFFECTIVE DATE.—The amendments made by  
8 this section shall apply with respect to taxable years begin-  
9 ning after December 31, 2025.

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