

106TH CONGRESS  
1ST SESSION

# H. R. 2611

To amend the Internal Revenue Code of 1986 to exclude from income the salary of certain teachers who teach in high-poverty schools.

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## IN THE HOUSE OF REPRESENTATIVES

JULY 26, 1999

Mr. GEORGE MILLER of California 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 exclude from income the salary of certain teachers who teach in high-poverty schools.

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. EXCLUSION FROM GROSS INCOME OF WAGES**  
4                       **OF CERTAIN TEACHERS IN HIGH-POVERTY**  
5                       **SCHOOLS.**

6       (a) IN GENERAL.—Part III of subchapter B of chap-  
7       ter 1 of the Internal Revenue Code of 1986 (relating to  
8       items specifically excluded from gross income) is amended  
9       by redesignating section 138 as section 139 and by insert-  
10      ing after section 137 the following new section:

1 **“SEC. 138. WAGES OF TEACHERS IN HIGH-POVERTY**  
2 **SCHOOLS.**

3 “(a) IN GENERAL.—Gross income does not include  
4 amounts received as wages by a qualified teacher employed  
5 at a high-poverty school.

6 “(b) LIMITATION.—The exclusion under subsection  
7 (a) shall not apply to any taxpayer whose adjusted gross  
8 income for the taxable year exceeds \$120,000.

9 “(c) QUALIFIED TEACHER DEFINED.—For purposes  
10 of this section—

11 “(1) IN GENERAL.—The term ‘qualified teach-  
12 er’ means an academic teacher, a special education  
13 teacher, or a bilingual teacher. The term does not  
14 include an individual teaching under an emergency  
15 or other provisional status in which any State teach-  
16 ing qualification or licensing criteria have been  
17 waived.

18 “(2) ACADEMIC TEACHER.—The term ‘aca-  
19 demic teacher’ means an individual who meets all of  
20 the following criteria:

21 “(A) The teacher has performed at a high  
22 level on academic subject matter tests, or has a  
23 bachelor’s degree or higher with an academic  
24 major in each of the subjects taught by the  
25 teacher.

1           “(B) The principal of the school where the  
2           teacher is assigned asserts that the teacher is  
3           qualified to provide instruction in each aca-  
4           demic course and in each grade level taught at  
5           the school.

6           “(C) In the case of a teacher of students  
7           in elementary school, the teacher must have  
8           demonstrated the teaching skill and general  
9           subject matter knowledge required to teach ef-  
10          fectively in reading, writing, mathematics, social  
11          studies, science, and other elements of a liberal  
12          arts education.

13          “(D) In the case of a teacher of students  
14          in middle school or secondary school, the teach-  
15          er must have demonstrated a high level of  
16          teaching skill and subject matter knowledge in  
17          all of the subject areas that they teach.

18          “(d) OTHER DEFINITIONS.—For purposes of this  
19          section—

20               “(1) ACADEMIC SUBJECTS.—The term ‘aca-  
21          demic subjects’ includes English, language arts, so-  
22          cial studies, history, mathematics, science, and re-  
23          lated subjects.

24               “(2) HIGH-POVERTY SCHOOL.—The term ‘high-  
25          poverty school’ means a school in which at least 50

1       percent of the students attending such school are eli-  
 2       gible for free or reduced-cost lunches under the  
 3       school lunch program established under the National  
 4       School Lunch Act.

5           “(3) SCHOOL.—The term ‘school’ means any  
 6       public school which provides elementary education or  
 7       secondary education (through grade 12), as deter-  
 8       mined under State law.

9           “(4) WAGES.—The term ‘wages’ has the mean-  
 10      ing provided by section 3401(a).”.

11       (b) CLERICAL AMENDMENT.—The table of sections  
 12      for part III of subchapter B of chapter 1 of such Code  
 13      is amended by striking the item relating to section 139  
 14      and inserting the following:

“Sec. 138. Wages of teachers in high-poverty schools.

“Sec. 139. Cross references to other Acts.”.

15       (c) EFFECTIVE DATE.—The amendment made by  
 16      this section shall apply to amounts received in taxable  
 17      years beginning after December 31, 1999.

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