

106TH CONGRESS
1ST SESSION

H. R. 638

To amend the Internal Revenue Code of 1986 to increase the Lifetime Learning Credit for tuition expenses for continuing education for secondary teachers in their fields of teaching.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 9, 1999

Mr. GALLEGLY (for himself, Mr. HORN, Mr. POMEROY, and Mr. PAUL) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to increase the Lifetime Learning Credit for tuition expenses for continuing education for secondary teachers in their fields of teaching.

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 Investment
5 and Enhancement Act”.

1 **SEC. 2. INCREASED LIFETIME LEARNING CREDIT FOR AD-**
2 **DITIONAL TRAINING FOR SECONDARY**
3 **TEACHERS.**

4 (a) IN GENERAL.—Subsection (c) of section 25A of
5 the Internal Revenue Code of 1986 (relating to lifetime
6 learning credit) is amended by adding at the end the fol-
7 lowing new paragraph:

8 “(3) SPECIAL RULE FOR FIELD OF STUDY
9 TRAINING FOR CERTAIN TEACHERS.—

10 “(A) IN GENERAL.—If any portion of the
11 qualified tuition and related expenses to which
12 this subsection applies—

13 “(i) is paid or incurred by an individ-
14 ual who is a full-time teacher in the class-
15 room in a secondary school and is certified
16 or licensed to teach by the State in which
17 the individual is teaching, and

18 “(ii) is incurred for the enrollment or
19 attendance of such individual in a course
20 of instruction directly relevant to the sub-
21 ject matter currently taught by such indi-
22 vidual that is offered for credit by an eligi-
23 ble educational institution,

24 paragraph (1) shall be applied with respect to
25 such portion by substituting ‘40 percent’ for ‘20
26 percent’.

1 “(B) ELIGIBLE EDUCATIONAL INSTITU-
2 TION.—For purposes of subparagraph (A), the
3 term ‘eligible educational institution’ has the
4 meaning given to such term by subsection
5 (f)(2), except that such term includes a public
6 institution that provides a 2-year educational
7 program which is acceptable for full credit to-
8 ward a bachelor’s degree.”.

9 (b) EFFECTIVE DATE.—The amendment made by
10 subsection (a) shall apply to expenses paid after December
11 31, 1998, for education furnished in academic periods be-
12 ginning after such date.

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