

106TH CONGRESS
1ST SESSION

H. R. 937

To amend the Internal Revenue Code of 1986 to provide a tax credit for elementary and secondary school teachers.

IN THE HOUSE OF REPRESENTATIVES

MARCH 2, 1999

Mr. PAUL (for himself, Mr. GREEN of Texas, Mr. RADANOVICH, Mr. DEAL of Georgia, Mr. STEARNS, and Mr. HINCHEY) 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 provide a tax credit for elementary and secondary school teachers.

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 Tax **[Cut]**
5 Act of 1999”.

6 **SEC. 2. CREDIT FOR TEACHERS OF ELEMENTARY OR SEC-**
7 **ONDARY SCHOOLS.**

8 (a) IN GENERAL.—Subpart A of part IV of sub-
9 chapter A of chapter 1 of the Internal Revenue Code of
10 1986 (relating to nonrefundable personal credits) is

1 amended by inserting after section 25A the following new
 2 section:

3 **“SEC. 25B. ELEMENTARY AND SECONDARY SCHOOL TEACH-**
 4 **ERS.**

5 “(a) ALLOWANCE OF CREDIT.—In the case of an eli-
 6 gible individual, there shall be allowed as a credit against
 7 the tax imposed by this chapter for a taxable year an
 8 amount equal to \$1,000.

9 “(b) DEFINITIONS

10 “(1) ELIGIBLE INDIVIDUAL.—

11 “(A) IN GENERAL.—Except as provided in
 12 subparagraph (B), for purposes of subsection
 13 (a), the term ‘eligible individual’ means an indi-
 14 vidual who—

15 “(i) is a teacher in an elementary or
 16 secondary school, and

17 “(ii) is employed on a full-time basis
 18 for an academic year ending during the
 19 taxable year.

20 “(B) EXCLUDED INDIVIDUALS.—Such
 21 term does not include an individual who is em-
 22 ployed, on a full-time basis for such academic
 23 year, as other staff, as that term is defined in
 24 section 14101(20) of the Elementary and Sec-

1 ondary Education Act of 1965 (20 U.S.C.
2 8801(20)).

3 “(2) ELEMENTARY OR SECONDARY SCHOOL.—

4 The term ‘elementary or secondary school’ means
5 any school which provides elementary education or
6 secondary education (through grade 12), as deter-
7 mined under State law.”

8 (b) CLERICAL AMENDMENT.—The table of sections
9 for subpart A of part IV of subchapter A of chapter 1
10 of such Code is amended by inserting after the item relat-
11 ing to section 25A the following new item:

 “Sec. 25B. Elementary and secondary school teachers.”.

12 (c) EFFECTIVE DATE.—The amendments made by
13 this section shall apply to taxable years beginning after
14 December 31, 1998.

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