

107TH CONGRESS  
1ST SESSION

# H. R. 1477

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

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 4, 2001

Mr. KIND (for himself and Mr. McGOVERN) 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 provide a refundable credit to elementary and secondary school teachers for teaching expenses.

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. REFUNDABLE CREDIT FOR TEACHING EX-**  
4                   **PENSES OF ELEMENTARY AND SECONDARY**  
5                   **SCHOOL TEACHERS.**

6       (a) IN GENERAL.—Subpart C of part IV of sub-  
7       chapter A of chapter 1 of the Internal Revenue Code of  
8       1986 (relating to refundable credits) is amended by redes-  
9       ignating section 35 as section 36 and by inserting after  
10      section 34 the following new section:

1   **“SEC. 35. TEACHING EXPENSES OF ELEMENTARY AND SEC-**  
2                   **ONDARY SCHOOL TEACHERS.**

3       “(a) ALLOWANCE OF CREDIT.—In the case of an eli-  
4   gible teacher, there shall be allowed as a credit against  
5   the tax imposed by this chapter for such taxable year an  
6   amount equal to the qualified teaching expenses which are  
7   paid or incurred by the taxpayer during such taxable year.

8       “(b) MAXIMUM CREDIT.—The credit allowed by sub-  
9   section (a) for any taxable year shall not exceed \$500.

10      “(c) DEFINITIONS.—For purposes of this section:

11       “(1) ELIGIBLE TEACHER.—The term ‘eligible  
12   teacher’ means an individual who is a kindergarten  
13   through grade 12 classroom teacher, instructor,  
14   counselor, aide, or principal in an elementary or sec-  
15   ondary school.

16       “(2) ELIGIBLE TEACHING EXPENSES.—The  
17   term ‘eligible teaching expenses’ means expenses for  
18   books, supplies, and equipment used by an eligible  
19   teacher for instructional purposes.

20       “(3) ELEMENTARY OR SECONDARY SCHOOL.—  
21   The term ‘elementary or secondary school’ means  
22   any elementary school or secondary school, as those  
23   terms are defined in section 14101 of the Elemen-  
24   tary and Secondary Education Act of 1965.

1       “(d) DENIAL OF DOUBLE BENEFIT.—No deduction  
2 shall be allowed under this chapter for any expense for  
3 which credit is allowed under this section.”.

4       (b) CONFORMING AMENDMENTS.—

5           (1) Paragraph (2) of section 1324(b) of title  
6 31, United States Code, is amended by inserting be-  
7 fore the period “, or from section 35 of such Code”.

8           (2) The table of sections for subpart C of part  
9 IV of subchapter A of chapter 1 of such Code is  
10 amended by striking the last item and inserting the  
11 following new items:

“Sec. 35. Teaching expenses of elementary and secondary school  
teachers.

“Sec. 36. Overpayments of tax.”.

12       (c) EFFECTIVE DATE.—The amendments made by  
13 this section shall apply to taxable years beginning after  
14 December 31, 2001.

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