

107TH CONGRESS  
2D SESSION

# H. R. 3889

To amend the Internal Revenue Code of 1986 to provide a tax credit for teachers and principals who work in certain low income schools.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 6, 2002

Mrs. WILSON of New Mexico (for herself and Mr. WELLER) 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 tax credit for teachers and principals who work in certain low income 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. SHORT TITLE.**

4       This Act may be cited as the “Teacher Tax Credit  
5       Act of 2002”.

6       **SEC. 2. CREDIT FOR EDUCATORS IN CERTAIN ELEMENTARY**  
7               **OR SECONDARY 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 25B the following new  
 2 section:

3 **“SEC. 25C. EDUCATORS IN CERTAIN ELEMENTARY AND**  
 4 **SECONDARY SCHOOLS.**

5 “(a) ALLOWANCE OF CREDIT.—In the case of an eli-  
 6 gible educator, there shall be allowed as a credit against  
 7 the tax imposed by this chapter for a taxable year an  
 8 amount equal to \$2,000.

9 “(b) DEFINITIONS.—For purposes of this section—

10 “(1) ELIGIBLE EDUCATOR.—The term ‘eligible  
 11 educator’ means an individual who—

12 “(i) is a teacher, assistant teacher,  
 13 principal, or assistant principal in an eligi-  
 14 ble elementary or secondary school, and

15 “(ii) is employed on a full-time basis  
 16 at such school for at least 6 months during  
 17 the taxable year.

18 “(2) ELIGIBLE ELEMENTARY OR SECONDARY  
 19 SCHOOL.—The term ‘eligible elementary or sec-  
 20 ondary school’ means any school that is the bene-  
 21 ficiary of assistance under part A of title I of the  
 22 Elementary and Secondary Education Act of 1965  
 23 (as amended by the No Child Left Behind Act of  
 24 2001 (Public Law 107–110)).”.

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

“Sec. 25C. Educators in certain elementary and secondary  
schools.”.

5       (c) EFFECTIVE DATE.—The amendments made by  
6 this section shall apply to taxable years beginning after  
7 December 31, 2002.

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