

108TH CONGRESS  
2D SESSION

# H. R. 4243

To amend the Internal Revenue Code of 1986 to provide a tax credit for the costs of college textbooks.

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IN THE HOUSE OF REPRESENTATIVES

APRIL 28, 2004

Mr. RYAN of Ohio 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 the costs of college textbooks.

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. CREDIT FOR COSTS OF COLLEGE TEXTBOOKS.**

4 (a) IN GENERAL.—Subpart A of part IV of sub-  
5 chapter A of chapter 1 of the Internal Revenue Code of  
6 1986 (relating to nonrefundable personal credits) is  
7 amended by inserting after section 25B the following new  
8 section:

1 **“SEC. 25C. COLLEGE TEXTBOOKS.**

2 “(a) IN GENERAL.—In the case of an individual,  
3 there shall be allowed as a credit against the tax imposed  
4 by this chapter an amount equal to the amount paid or  
5 incurred by such individual during the taxable year for  
6 qualified college textbooks which are used primarily by a  
7 qualified individual.

8 “(b) LIMITATION.—The credit allowed under sub-  
9 section (a) for any taxable year shall not exceed \$1,000.

10 “(c) QUALIFIED INDIVIDUAL.—For purposes of this  
11 section, the term ‘qualified individual’ means the taxpayer,  
12 the taxpayer’s spouse, or any dependent of the taxpayer  
13 with respect to whom the taxpayer is allowed a deduction  
14 under section 151, but only while such individual is an  
15 eligible student (as defined in section 25A(b)(3)).

16 “(d) QUALIFIED COLLEGE TEXTBOOKS.—For pur-  
17 poses of this section, the term ‘qualified college textbook’  
18 means any book which is required for the course of study  
19 the student is pursuing.

20 “(e) SPECIAL RULES.—

21 “(1) IDENTIFICATION REQUIREMENT.—No  
22 credit shall be allowed under subsection (a) to a tax-  
23 payer with respect to qualified college textbooks pri-  
24 marily used by a qualified individual unless the tax-  
25 payer includes the name and taxpayer identification

1 number of such individual on the return of tax for  
2 the taxable year.

3 “(2) NO CREDIT FOR MARRIED INDIVIDUALS  
4 FILING SEPARATE RETURNS.—If the taxpayer is a  
5 married individual (within the meaning of section  
6 7703) this section shall apply only if the taxpayer  
7 and the taxpayer’s spouse file a joint return for the  
8 taxable year.

9 “(3) TREATMENT OF EXPENSES PAID BY DE-  
10 PENDENT.—If a deduction under section 151 with  
11 respect to an individual is allowed to another tax-  
12 payer for a taxable year beginning in the calendar  
13 year in which such individual’s taxable year begins—

14 “(A) no credit shall be allowed under sub-  
15 section (a) to such individual for such individ-  
16 ual’s taxable year, and

17 “(B) amounts paid by such individual for  
18 qualified college textbooks during such individ-  
19 ual’s taxable year shall be treated for purposes  
20 of this section as paid by such other taxpayer.”.

21 (b) CLERICAL AMENDMENT.—The table of sections  
22 for such subpart is amended by inserting after the item  
23 relating to section 25B the following new item:

“Sec. 25C. College textbooks.”.

24 (c) EFFECTIVE DATE.—The amendments made by  
25 this section shall apply to amounts paid or incurred in tax-

1 able years beginning after the date of the enactment of  
2 this Act.

