

108TH CONGRESS
2D SESSION

H. R. 4983

To amend the Internal Revenue Code of 1986 to provide a credit to businesses whose employees teach at community colleges.

IN THE HOUSE OF REPRESENTATIVES

JULY 22, 2004

Mr. PASCRELL (for himself, Mr. HINCHEY, Mr. ENGLISH, Mr. FROST, Mr. UPTON, Mr. REYES, Ms. HARRIS, Mr. JEFFERSON, Ms. ROS-LEHTINEN, Mr. RUPPERSBERGER, Mr. SOUDER, Mr. PAYNE, Mr. GREENWOOD, Mr. PALLONE, Mr. WELDON of Pennsylvania, Ms. LEE, Mr. MCHUGH, Mr. OWENS, Ms. HART, Mr. FATTAH, Mr. VITTER, Mr. ALLEN, and Ms. LORETTA SANCHEZ of California) 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 credit to businesses whose employees teach at community colleges.

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 EMPLOYEES WHO TEACH AT A**
4 **COMMUNITY COLLEGE.**

5 (a) IN GENERAL.—Subpart D of part IV of sub-
6 chapter A of chapter 1 of the Internal Revenue Code of

1 1986 (relating to business related credits) is amended by
2 adding at the end the following:

3 **“SEC. 45G. CREDIT FOR TEACHING AT A COMMUNITY COL-**
4 **LEGE.**

5 “(a) GENERAL RULE.—For purposes of section 38,
6 in the case of an employer, the community college teaching
7 credit determined under this section for the taxable year
8 is an amount equal to the product of \$1,000 and the num-
9 ber of qualified employees for the taxable year.

10 “(b) QUALIFIED EMPLOYEE.—For purposes of sub-
11 section (a)—

12 “(1) IN GENERAL.—An employee is a qualified
13 employee for the taxable year if—

14 “(A) the employee teaches an entire quali-
15 fied course of instruction which ends during the
16 taxable year of the employer,

17 “(B) the employee receives no compensa-
18 tion from the community college for teaching
19 such course, and

20 “(C) there is in effect with respect to such
21 employee for the duration of such course a sec-
22 tion 45G credit teacher designation.

23 “(2) SECTION 45G CREDIT TEACHER DESIGNA-
24 TION.—

1 “(A) IN GENERAL.—For purposes of para-
2 graph (1)(C), a section 45G credit teacher des-
3 ignation is a designation by the community col-
4 lege for the purposes of this section.

5 “(B) LIMITATION.—No designation under
6 subparagraph (A) shall be effective if, for any
7 portion of the period for which such designation
8 is made, such designation, when added to all
9 other designations by such community college
10 which are in effect for any portion of such pe-
11 riod, exceeds 20 designations under subpara-
12 graph (A).

13 “(C) COOPERATION BETWEEN EMPLOYER
14 AND COLLEGE.—Employers and each commu-
15 nity college should work in cooperation with
16 each other to structure the volunteer program
17 for purposes of this section.

18 “(3) QUALIFIED COURSE OF INSTRUCTION.—
19 The term ‘qualified course of instruction’ means a
20 course of instruction at a community college which
21 is required for completion of a program of instruc-
22 tion.

23 “(4) COMMUNITY COLLEGE.—The term ‘com-
24 munity college’ means a public or nonprofit private
25 postsecondary regionally accredited institution that

1 provides not less than a 2-year program of instruc-
 2 tion that is acceptable for full credit toward a bach-
 3 elor's degree and whose highest degree offered is
 4 predominantly the associate degree.”.

5 (b) CONFORMING AMENDMENTS.—

6 (1) Section 38(b) of such Code is amended by
 7 striking “plus” at the end of paragraph (14), by
 8 striking the period at the end of paragraph (15) and
 9 inserting “, plus”, and by adding at the end the fol-
 10 lowing:

11 “(16) the community college teaching credit de-
 12 termined under section 45G.”.

13 (2) The table of sections for subpart D of part
 14 IV of subchapter A of chapter 1 of such Code is
 15 amended by adding at the end the following:

“Sec. 45G. Credit for teaching at a community college.”.

16 (c) EFFECTIVE DATE.—The amendments made by
 17 this section shall apply to taxable years beginning after
 18 December 31, 2003.

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