

109TH CONGRESS  
1ST SESSION

# H. R. 403

To amend the Internal Revenue Code of 1986 to allow the Hope Scholarship Credit to be used for elementary and secondary expenses.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 26, 2005

Mr. PAUL (for himself, Mr. SENSENBRENNER, Mr. BARTLETT of Maryland, Mrs. MUSGRAVE, and Mr. MARIO DIAZ-BALART of Florida) 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 allow the Hope Scholarship Credit to be used for elementary and secondary 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. SHORT TITLE.**

4 This Act may be cited as the “Hope Plus Scholarship  
5 Act of 2005”.

1 **SEC. 2. HOPE SCHOLARSHIP CREDIT AVAILABLE FOR ELE-**  
2 **MENTARY AND SECONDARY EDUCATIONAL**  
3 **EXPENSES.**

4 (a) **IN GENERAL.**—Subsection (f) of section 25A of  
5 the Internal Revenue Code of 1986 is amended by adding  
6 at the end the following new paragraph:

7 “(3) **SPECIAL RULE FOR HOPE SCHOLARSHIP**  
8 **CREDIT.**—In the case of the Hope Scholarship Cred-  
9 it, the term ‘qualified tuition and related expenses’  
10 shall include ‘qualified elementary and secondary  
11 education expenses’ (as defined in section  
12 530(b)(4)); except that—

13 “(A) such term shall include a contribution  
14 or gift to the school (other than the home  
15 school) at which dependents of the taxpayer are  
16 attending, and

17 “(B) the term ‘school’ shall include a home  
18 school.”.

19 (b) **EFFECTIVE DATE.**—The amendment made by  
20 this section shall apply to taxable years beginning after  
21 December 31, 2004.

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