

109TH CONGRESS  
1ST SESSION

# H. R. 405

To amend the Internal Revenue Code of 1986 to provide a tax credit for professional school personnel in grades kindergarten through grade 12.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 26, 2005

Mr. PAUL (for himself, Mr. MILLER of Florida, Ms. MILLENDER-McDONALD, and Mr. RYUN of Kansas) 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 professional school personnel in grades kindergarten through grade 12.

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 “Professional Educators  
5 Tax Relief Act of 2005”.

6 **SEC. 2. TAX CREDIT FOR PROFESSIONAL SCHOOL PER-**  
7 **SONNEL IN GRADES K-12.**

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

1 1986 (relating to nonrefundable personal credits) is  
 2 amended by inserting after section 25B the following new  
 3 section:

4 **“SEC. 25C. PROFESSIONAL SCHOOL PERSONNEL IN GRADES**  
 5 **K-12.**

6 “(a) ALLOWANCE OF CREDIT.—In the case of an eli-  
 7 gible individual, there shall be allowed as a credit against  
 8 the tax imposed by this chapter for the taxable year an  
 9 amount equal to \$1,000.

10 “(b) ELIGIBLE INDIVIDUAL.—For purposes of this  
 11 section, the term ‘eligible individual’ means any indi-  
 12 vidual—

13 “(1) who is employed—

14 “(A) on a full-time basis or in another ca-  
 15 pacity (including librarians) in any of the  
 16 grades kindergarten through grade 12, or

17 “(B) in a position which involves regular  
 18 contact with students in any of such grades,  
 19 and

20 “(2) whose position involves the formulation or  
 21 implementation of the academic program for any of  
 22 the grades kindergarten through 12.

23 “(c) COST-OF-LIVING ADJUSTMENT.—

24 “(1) IN GENERAL.—In the case of any taxable  
 25 year beginning in a calendar year after 2005, the

1       \$1000 amount contained in subsection (a) shall be  
 2       increased by an amount equal to—

3               “(A) such dollar amount, multiplied by

4               “(B) the cost-of-living adjustment deter-  
 5       mined under section 1(f)(3) for the calendar  
 6       year in which the taxable year begins, by sub-  
 7       stituting ‘calendar year 2004’ for ‘calendar year  
 8       1992’ in subparagraph (B) thereof.

9               “(2) ROUNDING.—If any increase determined  
 10      under paragraph (1) is not a multiple of \$10, such  
 11      increase shall be increased to the next highest mul-  
 12      tiple of \$10. In the case of a married individual (as  
 13      determined under section 7703) filing a separate re-  
 14      turn, the preceding sentence shall be applied by sub-  
 15      stituting ‘\$5’ for ‘\$10’ each place it appears.”.

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

“Sec. 25C. Professional school personnel in grades K–12.”.

20      (c) EFFECTIVE DATE.—The amendments made by  
 21      this section shall apply to taxable years beginning after  
 22      December 31, 2004.

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