

109TH CONGRESS
1ST SESSION

H. R. 4622

To amend the Internal Revenue Code of 1986 to extend the deduction for qualified tuition and related expenses and to expand such deduction for certain science, technology, engineering, and math professionals who become certified teachers.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 17, 2005

Mr. KENNEDY of Minnesota (for himself and Mr. HOLT) 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 extend the deduction for qualified tuition and related expenses and to expand such deduction for certain science, technology, engineering, and math professionals who become certified teachers.

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 “Teachers for Tomor-
5 row’s Careers Act of 2005”.

6 **SEC. 2. QUALIFIED TUITION AND RELATED EXPENSES.**

7 (a) EXTENSION.—

1 (1) IN GENERAL.—Subsection (e) of section
2 222 of the Internal Revenue Code of 1986 (relating
3 to termination) is amended by striking “December
4 31, 2005” and inserting “December 31, 2006”.

5 (2) LIMITATIONS.—Paragraph (2) of section
6 222(b) of such Code (relating to applicable dollar
7 limit) is amended by striking subparagraphs (A) and
8 (B), by redesignating subparagraph (C) as subpara-
9 graph (B), and by inserting before subparagraph
10 (B) (as so redesignated) the following:

11 “(A) 2006.—In the case of a taxable year
12 beginning in 2006, the applicable dollar amount
13 shall be equal to—

14 “(i) in the case of a taxpayer whose
15 adjusted gross income for the taxable year
16 does not exceed \$65,000 (\$130,000 in the
17 case of a joint return), \$4,000,

18 “(ii) in the case of a taxpayer not de-
19 scribed in clause (i) whose adjusted gross
20 income for the taxable year does not ex-
21 ceed \$80,000 (\$160,000 in the case of a
22 joint return), \$2,000, and

23 “(iii) in the case of any other tax-
24 payer, zero.”.

1 (b) EXPANSION FOR QUALIFIED SCIENCE, TECH-
 2 NOLOGY, ENGINEERING, OR MATH TEACHERS AND PRO-
 3 FESSIONALS.—Subsection (d) of section 222 of such Code
 4 (relating to definitions and special rules) is amended by
 5 inserting at the end the following new paragraph:

6 “(7) QUALIFIED SCIENCE, TECHNOLOGY, ENGI-
 7 NEERING, OR MATH TEACHERS AND PROFES-
 8 SIONALS.—

9 “(A) IN GENERAL.—In the case of pay-
 10 ments made with respect to a qualified science,
 11 technology, engineering, or math teacher or
 12 with respect to a qualified science, technology,
 13 engineering, or math professional—

14 “(i) DOLLAR LIMITATION NOT APPLI-
 15 CABLE.—Subsection (b) shall not apply.

16 “(ii) CERTIFICATION EXPENSES.—
 17 Paragraph (1) shall apply by inserting at
 18 the end the following new sentences: ‘With
 19 respect to a qualified science, technology,
 20 engineering, or math teacher, such ex-
 21 penses shall include all fees related to the
 22 initial certification of an individual as a
 23 teacher of science, technology, engineering,
 24 or math in the individual’s State licensing
 25 system. The deduction under subsection

1 (a) with respect to certification expenses
2 referred to in the preceding sentence shall
3 be allowed, in the case of any such expense
4 paid or incurred before or during the tax-
5 able year in which such individual meets
6 the requirements of paragraph (7)(B)(i),
7 for the taxable year in which such indi-
8 vidual meets such requirements.’

9 “(B) DEFINITIONS.—For purposes of this
10 paragraph—

11 “(i) QUALIFIED SCIENCE, TECH-
12 NOLOGY, ENGINEERING, OR MATH TEACH-
13 ER.—With respect to a taxable year, the
14 term ‘qualified science, technology, engi-
15 neering, or math teacher’ means an indi-
16 vidual who—

17 “(I) has a bachelor’s degree or
18 other advanced degree in a field re-
19 lated to science, technology, engineer-
20 ing, or math,

21 “(II) was employed as a non-
22 teaching professional in a field related
23 to science, technology, engineering, or
24 math for not less than 3 taxable years

1 during the 10-taxable-year period end-
2 ing with the taxable year,

3 “(III) is certified as a teacher of
4 science, technology, engineering, or
5 math in the individual’s State licens-
6 ing system for the first time during
7 such taxable year, and

8 “(IV) is employed at least part-
9 time as a teacher of science, tech-
10 nology, engineering, or math in an el-
11 ementary or secondary school during
12 such taxable year.

13 “(ii) QUALIFIED SCIENCE, TECH-
14 NOLOGY, ENGINEERING, OR MATH PROFES-
15 SIONAL.—With respect to a taxable year,
16 the term ‘qualified science, technology, en-
17 gineering, or math professional’ means an
18 individual who—

19 “(I) has a bachelor’s degree or
20 other advanced degree in a field re-
21 lated to science, technology, engineer-
22 ing, or math,

23 “(II) was employed as a non-
24 teaching professional in a field related
25 to science, technology, engineering, or

1 math for not less than 3 taxable years
2 during the 10-taxable-year period end-
3 ing with the taxable year, and

4 “(III) has paid or incurred fees
5 during the taxable year with respect
6 to the enrollment or attendance of
7 such individual in courses of instruc-
8 tion required for the initial certifi-
9 cation of such individual as a teacher
10 of science, technology, engineering, or
11 math in the individual’s State licens-
12 ing system.”.

13 (c) EFFECTIVE DATE.—The amendments made by
14 this section shall apply to payments made in taxable years
15 ending after the date of the enactment of this Act.

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