

109TH CONGRESS
2D SESSION

H. R. 5210

To amend the Internal Revenue Code of 1986 to provide a tax credit for professional school personnel in grades kindergarten through grade 12 and to amend title II of the Social Security Act to replace the 60-month period of employment requirement for application of the Government pension offset exemption with the rule that last applied before section 418 of the Social Security Protection Act of 2004 was enacted.

IN THE HOUSE OF REPRESENTATIVES

APRIL 26, 2006

Mr. PAUL 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 tax credit for professional school personnel in grades kindergarten through grade 12 and to amend title II of the Social Security Act to replace the 60-month period of employment requirement for application of the Government pension offset exemption with the rule that last applied before section 418 of the Social Security Protection Act of 2004 was enacted.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Professional Educators
3 Tax Relief Act of 2006”.

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

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

11 **“SEC. 25E. PROFESSIONAL SCHOOL PERSONNEL IN GRADES**
12 **K-12.**

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

17 “(b) ELIGIBLE INDIVIDUAL.—For purposes of this
18 section, the term ‘eligible individual’ means any individual
19 who—

20 “(1) is employed—

21 “(A) as a teacher in any of the grades kin-
22 dergarten through grade 12, or

23 “(B) in another capacity (including librar-
24 ians) in any of the grades kindergarten through
25 grade 12, or in a position which involves reg-
26 ular contact with students in any of such

1 grades, and whose position involves the formu-
 2 lation or implementation of the academic pro-
 3 gram for any of the grades kindergarten
 4 through 12, and

5 “(2) is employed on a full-time basis for an aca-
 6 demic year that ends during the taxable year.”.

7 (b) CLERICAL AMENDMENT.—The table of sections
 8 for subpart A of part IV of subchapter A of chapter 1
 9 of such Code is amended by inserting after the item relat-
 10 ing to section 25D the following new item:

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

11 (c) EFFECTIVE DATE.—The amendments made by
 12 this section shall apply to taxable years beginning after
 13 December 31, 2006.

14 **SEC. 3. RESTORATION OF EARLIER RULE FOR APPLICA-**
 15 **TION OF GOVERNMENT PENSION OFFSET EX-**
 16 **EMPTION.**

17 (a) IN GENERAL.—Section 202(k)(5)(A) of the Social
 18 Security Act is amended (in the matter before clause (i))
 19 by striking “during any portion of the last 60 months of
 20 such service ending with” and inserting “on”.

21 (b) EFFECTIVE DATE.—The amendment made by
 22 subsection (a) shall apply with respect to applications for
 23 benefits under title II of the Social Security Act filed on

- 1 or after the first day of the first month that begins after
- 2 the date of the enactment of this Act.

