

110TH CONGRESS  
1ST SESSION

# H. R. 1377

To amend the Internal Revenue Code of 1986 to provide a credit against tax for an individual teaching in a school with a significant number of limited English proficient students and to provide a deduction for expenses paid or incurred by a teacher for courses required for certification in teaching English as a second language.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 7, 2007

Mr. CUELLAR (for himself, Mr. RENZI, Mr. McGOVERN, Mr. PASTOR, and Ms. HERSETH) 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 credit against tax for an individual teaching in a school with a significant number of limited English proficient students and to provide a deduction for expenses paid or incurred by a teacher for courses required for certification in teaching English as a second language.

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 of English

5       Language Learners Act”.

1   **SEC. 2. CREDIT FOR TEACHERS IN LIMITED ENGLISH PRO-**  
2                   **FICIENT SCHOOL.**

3       (a) IN GENERAL.—Subpart A of part IV of sub-  
4 chapter A of chapter 1 of the Internal Revenue Code of  
5 1986 (relating to nonrefundable personal credits) is  
6 amended by inserting after section 25D the following new  
7 section:

8   **“SEC. 25E. TEACHERS IN LIMITED ENGLISH PROFICIENT**  
9                   **SCHOOLS.**

10     “(a) IN GENERAL.—In the case of an eligible teacher,  
11 there shall be allowed a credit against the tax imposed  
12 by this chapter for the taxable year an amount equal to—

13       “(1) \$1,500, for each of the first 5 taxable  
14 years for which the taxpayer is allowed a credit  
15 under this section, and

16       “(2) \$1,000, for any other taxable year.

17     “(b) CREDIT ALLOWED ONLY FOR 10 TAXABLE  
18 YEARS.—No credit shall be allowed under this section  
19 with respect to a taxpayer for any taxable year after the  
20 10th taxable year for which such taxpayer is allowed a  
21 credit under this section.

22     “(c) ELIGIBLE TEACHER.—For purposes of this sec-  
23 tion—

24       “(1) IN GENERAL.—The term ‘eligible teacher’  
25 means, with respect to a taxable year, any individual  
26 who is a full-time teacher in any limited English

1 proficient school for the academic year ending in  
2 such taxable year.

3                 “(2) LIMITED ENGLISH PROFICIENT SCHOOL.—  
4 The term ‘limited English proficient school’ means  
5 any school—

6                 “(A) which provides elementary education  
7 or secondary education, as determined under  
8 State law, and

9                 “(B) in which 10 percent or more of the  
10 students enrolled are limited English proficient  
11 (as defined in section 9901 of the Elementary  
12 and Secondary Education Act of 1965).”.

13                 (b) CLERICAL AMENDMENT.—The table of sections  
14 for such subpart is amended by inserting after the item  
15 relating to section 25D the following new item:

“See. 25E. Teachers in limited English proficient schools.”.

16                 (c) EFFECTIVE DATE.—The amendments made by  
17 this section shall apply to taxable years beginning after  
18 the date of the enactment of this Act.

19 **SEC. 3. TEACHING ENGLISH AS SECOND LANGUAGE CERTIFICATION EXPENSES.**

21                 (a) IN GENERAL.—Part VII of subchapter B of chapter 1 of the Internal Revenue Code of 1986 (relating to  
23 additional itemized deductions for individuals) is amended  
24 by redesignating section 224 as section 225 and by inserting  
25 after section 223 the following new section:

1   **“SEC. 224. TEACHING ENGLISH AS SECOND LANGUAGE CERTIFICATION EXPENSES.**

3       “(a) IN GENERAL.—In the case of an individual,  
4 there shall be allowed as a deduction TESL certification  
5 expenses paid or incurred by the taxpayer for the taxable  
6 year.

7       “(b) TESL CERTIFICATION EXPENSES.—

8           “(1) IN GENERAL.—For purposes of this section,  
9 the term ‘TESL certification expenses’ means  
10 tuition and fees required for the enrollment or attendance  
11 of the taxpayer or the taxpayer’s spouse at  
12 an eligible educational institution (as defined in section  
13 25A) for a course which is required for certification  
14 of such individual as qualified to teach  
15 English to elementary or secondary school students  
16 who are limited English proficient (as defined in section  
17 9901 of the Elementary and Secondary Education Act  
18 of 1965).

19           “(2) EXCEPTIONS.—Such term shall not include any amounts to the extent such amounts—

21           “(A) are for a course that is part of the  
22 individual’s degree program, or

23           “(B) are funded by another person (or any  
24 governmental entity).

25       “(c) DENIAL OF DOUBLE BENEFIT.—No deduction  
26 shall be allowed under this section for any expense for

1 which a deduction or credit is allowed under any other  
2 provision of this chapter.”.

3 (b) DEDUCTION ALLOWED WHETHER OR NOT TAX-  
4 PAYER ITEMIZES OTHER DEDUCTIONS.—Subsection (a)  
5 of section 62 of such Code is amended by adding at the  
6 end the following new paragraph:

7 “(22) TEACHING ENGLISH AS SECOND LAN-  
8 GUAGE CERTIFICATION EXPENSES.—The deduction  
9 allowed by section 224.”.

10 (c) CLERICAL AMENDMENT.—The table of sections  
11 for part VII of subchapter B of chapter 1 of such Code  
12 is amended by striking the last item and inserting the fol-  
13 lowing new items:

“See. 224. Teaching English as second language certification expenses.  
“See. 225. Cross reference.”.

14 (d) EFFECTIVE DATE.—The amendments made by  
15 this section shall apply to amounts paid or incurred in tax-  
16 able years beginning after December 31, 2007 .

