

110TH CONGRESS
1ST SESSION

H. R. 2390

To amend the Internal Revenue Code of 1986 to provide a refundable tax credit for education and training expenses relating to autism spectrum disorders to increase the number of teachers with such expertise.

IN THE HOUSE OF REPRESENTATIVES

MAY 17, 2007

Mr. SMITH of New Jersey (for himself and Mr. DOYLE) 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 refundable tax credit for education and training expenses relating to autism spectrum disorders to increase the number of teachers with such expertise.

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 “Teacher Education for
5 Autistic Children Act of 2007” or the “TEACH Act of
6 2007”.

7 **SEC. 2. FINDINGS; PURPOSE; DEFINITION.**

8 (a) FINDINGS.—Congress finds the following:

1 (1) The occurrence of autism spectrum dis-
2 orders (ASD) has increased during the past decade
3 from an estimated one in 500 to an estimated one
4 in 150 according to data released by the Centers for
5 Disease Control and Prevention (CDC) in February
6 2007. CDC classified as having ASD children whose
7 behaviors were consistent with the DSM–IV–TR cri-
8 teria for Autistic Disorder, Asperger’s Disorder, and
9 Pervasive Developmental Disorder—Not Other Oth-
10 erwise Specified (PDD–NOS).

11 (2) Autism is a complex developmental dis-
12 ability that affects an individual in the areas of so-
13 cial interaction and communication. Because it is a
14 spectrum disorder, it affects each individual dif-
15 ferently and to varying degrees of severity. People
16 with autism process and respond to information in
17 unique ways. In some cases, aggressive or self-inju-
18 rious behavior may be present.

19 (3) The increased number of children diagnosed
20 with an autism spectrum disorder is a growing and
21 urgent concern for families and educators, as our
22 education systems struggle to respond to the needs
23 of this population in a comprehensive manner.

24 (4) Factors that have a major impact on the in-
25 tensity and types of education-related services for in-

1 individuals with an autism spectrum disorder include
2 the uniqueness of the ways individuals with autism
3 process and respond to information, the variability
4 of how autism affects each individual, the percentage
5 of time individuals with autism are successfully
6 taught in a regular classroom, and the communica-
7 tion and socialization deficits of those individuals.

8 (5) Children with an autism spectrum disorder
9 who receive intensive and appropriate educational
10 services often make very significant functional im-
11 provements.

12 (b) PURPOSE.—It is the purpose of this Act to in-
13 crease the number of teachers and paraprofessional teach-
14 ing assistants with expertise in autism spectrum disorders
15 by providing a refundable tax credit for qualified edu-
16 cation expenses of such teachers and paraprofessional
17 teaching assistants.

18 (c) DEFINITION.—For purposes of this Act, the term
19 “autism spectrum disorders” has the meaning given to the
20 term “Pervasive Developmental Disorder” by the Diag-
21 nostic and Statistical Manual of Mental Disorders, Fourth
22 Edition, Text Revision (DSM–IV–TR).

1 **SEC. 3. REFUNDABLE TAX CREDIT FOR EDUCATION AND**
2 **TRAINING RELATING TO AUTISM SPECTRUM**
3 **DISORDERS.**

4 (a) IN GENERAL.—Subpart C of part IV of sub-
5 chapter A of chapter 1 of the Internal Revenue Code of
6 1986 (relating to refundable credits) is amended by redес-
7 ignating section 36 as section 37 and by inserting after
8 section 35 following new section:

9 **“SEC. 36. EDUCATION AND TRAINING RELATING TO AUTISM**
10 **SPECTRUM DISORDERS.**

11 “(a) ALLOWANCE OF CREDIT.—In the case of an eli-
12 gible individual, there shall be allowed as a credit against
13 the tax imposed by this chapter for the taxable year an
14 amount equal to the qualified expenses which are paid or
15 incurred by the taxpayer during such taxable year.

16 “(b) LIMITATION.—The amount allowed as a credit
17 under subsection (a) for a taxable year shall not exceed
18 \$10,000.

19 “(c) QUALIFIED EXPENSES.—The term ‘qualified ex-
20 penses’ means—

21 “(1) tuition, fees, books, supplies, and equip-
22 ment required for the enrollment or attendance of
23 such individual in a course or program of study to
24 prepare such individual to teach children or adults
25 with an autism spectrum disorder, and

1 “(2) interest on a qualified education loan (as
2 defined by section 221(d)(1)), the proceeds of which
3 are used to for expenses described in paragraph (1).

4 “(d) AUTISM SPECTRUM DISORDERS.—For purposes
5 of this section, the term ‘autism spectrum disorders’ has
6 the meaning given to such term in section 2(c) of the
7 TEACH Act of 2007.

8 “(e) SPECIAL RULES.—

9 “(1) APPROVAL OF COURSES AND PROGRAMS
10 OF STUDY.—A course or program of study shall not
11 be taken into account for purposes of subsection (c)
12 unless such course or program is approved by the
13 State in which such course or program is offered.

14 “(2) DENIAL OF DOUBLE BENEFIT.—No credit
15 or deduction shall be allowed under this chapter for
16 any expense for which credit is allowed under this
17 section.

18 “(3) COORDINATION WITH OTHER EDUCATION
19 PROVISIONS.—The total amount of qualified ex-
20 penses shall be reduced by the amount of such ex-
21 penses taken into account in determining any
22 amount allowed as a credit under section 25A, ex-
23 cluded under section 135, 529(e)(1), or 530(d)(2),
24 or deducted under section 222. For purposes of the
25 preceding sentence, the amount taken into account

1 in determining the amount excluded under section
2 529(c)(1) shall not include that portion of the dis-
3 tribution which represents a return of any contribu-
4 tions to the plan.

5 “(f) TERMINATION.—This section shall not apply to
6 taxable years beginning after December 31, 2012.”

7 (b) TECHNICAL AMENDMENT.—Paragraph (2) of
8 section 1324(b) of title 31, United States Code, is amend-
9 ed by inserting “or from section 36 of such Code” before
10 the period at the end.

11 (c) CLERICAL AMENDMENT.—The table of sections
12 for subpart C of part IV of subchapter A of chapter 1
13 of the Internal Revenue Code of 1986 is amended by strik-
14 ing the last item and inserting the following new items:

“Sec. 36. Education and training relating to autism spectrum disorders.

“Sec. 37. Overpayments of tax.”.

15 (d) EFFECTIVE DATE.—The amendments made by
16 this section shall apply to taxable years beginning after
17 December 31, 2007.

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