

110TH CONGRESS
1ST SESSION

H. R. 36

To amend the Internal Revenue Code of 1986 to encourage teachers to pursue teaching math and science subjects at elementary and secondary schools.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 4, 2007

Mr. EHLERS 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 encourage teachers to pursue teaching math and science subjects at elementary and secondary schools.

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 “National Science Edu-
5 cation Tax Incentive for Teachers Act of 2007”.

1 **SEC. 2. REFUNDABLE CREDIT FOR PORTION OF TUITION**
2 **PAID FOR UNDERGRADUATE EDUCATION OF**
3 **CERTAIN TEACHERS.**

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 redes-
7 ignating section 36 as section 37 and by inserting after
8 section 35 the following new section:

9 **“SEC. 36. TUITION FOR UNDERGRADUATE EDUCATION OF**
10 **CERTAIN TEACHERS.**

11 “(a) IN GENERAL.—In the case of an individual who
12 is an eligible teacher for the taxable year, there shall be
13 allowed as a credit against the tax imposed by this subtitle
14 an amount equal to 10 percent of qualified undergraduate
15 tuition paid by such individual.

16 “(b) LIMITATIONS.—

17 “(1) DOLLAR AMOUNT.—The credit allowed by
18 this section for any taxable year shall not exceed
19 \$1,000.

20 “(2) TEACHERS IN HIGH-NEEDS SCHOOLS DIS-
21 TRICTS.—In the case of one of the first 5 taxable
22 years in which a teacher is an eligible teacher who
23 teaches in an elementary school or a secondary
24 school (as those terms are defined in section 9101
25 of the Elementary and Secondary Education Act of
26 1965 (20 U.S.C. 7801)) receiving funds under part

1 A of title I of such Act (20 U.S.C. 6311 et seq.),
2 subparagraph (A) shall be applied by substituting
3 ‘\$1,500’ for ‘\$1,000’.

4 “(3) CREDIT ALLOWED ONLY FOR 10 YEARS.—
5 No credit shall be allowed under this section for any
6 taxable year after the 10th taxable year for which
7 credit is allowed under this section.

8 “(c) ELIGIBLE TEACHER.—For purposes of this sec-
9 tion—

10 “(1) IN GENERAL.—The term ‘eligible teacher’
11 means, with respect to a taxable year, any indi-
12 vidual—

13 “(A) who is a full-time teacher, including
14 a full-time substitute teacher, in any of grades
15 kindergarten through 12th grade for the aca-
16 demic year ending in such taxable year,

17 “(B)(i) who teaches primarily math,
18 science, engineering, or technology courses in 1
19 or more of grades 9 through 12 during such
20 academic year, or

21 “(ii) who teaches math, science, engineer-
22 ing, or technology courses in 1 or more of
23 grades kindergarten through 8 during such aca-
24 demic year,

1 “(C) who, in the case that such individual
 2 is a middle or secondary school teacher, re-
 3 ceived a baccalaureate or similar degree with a
 4 major in mathematics, science, engineering, or
 5 technology from an institution of higher edu-
 6 cation, and

7 “(D) who is highly qualified (as defined in
 8 section 9101(23) of the Elementary and Sec-
 9 ondary Education Act of 1965).

10 “(2) SPECIAL RULE FOR ADMINISTRATIVE PER-
 11 SONNEL.—School administrative functions shall be
 12 treated as teaching courses referred to in paragraph
 13 (1)(B) if such functions primarily relate to such
 14 courses or are for a school which focuses primarily
 15 on such courses.

16 “(d) QUALIFIED UNDERGRADUATE TUITION.—For
 17 purposes of this section, the term ‘qualified undergraduate
 18 tuition’ means qualified higher education expenses (as de-
 19 fined in section 529(e)(3)) for enrollment or attendance
 20 at an institution of higher education, reduced as provided
 21 in section 25A(g)(2) and by any credit allowed by section
 22 25A with respect to such expenses.

23 “(e) INSTITUTION OF HIGHER EDUCATION.—The
 24 term ‘institution of higher education’ means an institution

1 of higher education as defined in section 102 of the Higher
2 Education Act of 1965 (20 U.S.C. 1002).

3 “(f) REGULATIONS.—The Secretary shall prescribe
4 such regulations as may be appropriate to carry out the
5 purposes of this section.”.

6 (b) CONFORMING AMENDMENTS.—

7 (1) Paragraph (2) of section 1324(b) of title
8 31, United States Code, is amended by inserting “or
9 36” after “section 35”.

10 (2) The table of sections for subpart C of part
11 IV of subchapter A of chapter 1 of the Internal Rev-
12 enue Code of 1986 is amended by striking the last
13 item and inserting the following new items:

“Sec. 36. Tuition for undergraduate education of certain teachers.
“Sec. 37. Overpayments of tax.”.

14 (c) EFFECTIVE DATE.—The amendments made by
15 this section shall apply to taxable years beginning after
16 the date of the enactment of this Act; except that only
17 periods of being an eligible teacher (as defined in section
18 36(c) of the Internal Revenue Code of 1986, as added by
19 this section) after such date shall be taken into account
20 under section 36(b)(3) of such Code, as so added.

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