

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:

“See. 36. Tuition for undergraduate education of certain teachers.  
“See. 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.

