

111TH CONGRESS
1ST SESSION

H. R. 1953

To amend the Internal Revenue Code of 1986 to allow the Hope Scholarship Credit to be used for elementary and secondary education expenses.

IN THE HOUSE OF REPRESENTATIVES

APRIL 2, 2009

Mr. PAUL (for himself and Mr. MILLER of Florida) 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 allow the Hope Scholarship Credit to be used for elementary and secondary education expenses.

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 “Hope Plus Scholarship
5 Act of 2009”.

1 **SEC. 2. HOPE SCHOLARSHIP CREDIT AVAILABLE FOR ELE-**
2 **MENTARY AND SECONDARY EDUCATION EX-**
3 **PENSES.**

4 (a) IN GENERAL.—Subsection (f) of section 25A of
5 the Internal Revenue Code of 1986 is amended by adding
6 at the end the following new paragraph:

7 “(3) SPECIAL RULE FOR HOPE SCHOLARSHIP
8 CREDIT.—In the case of the Hope Scholarship Cred-
9 it, the term ‘qualified tuition and related expenses’
10 shall include—

11 “(A) qualified elementary and secondary
12 education expenses (as such term would be de-
13 fined in section 530(b)(3) if the term ‘school’
14 included a home school), and

15 “(B) any contribution or gift to the school
16 (as defined in section 530(b)(3)(B)) at which
17 dependents of the taxpayer are attending.”.

18 (b) EFFECTIVE DATE.—The amendment made by
19 this section shall apply to taxable years beginning after
20 December 31, 2008.

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