

111TH CONGRESS
1ST SESSION

H. R. 2230

To amend the Internal Revenue Code of 1986 to provide a tax credit for teachers and principals who work in certain low income schools.

IN THE HOUSE OF REPRESENTATIVES

MAY 4, 2009

Mr. BOOZMAN 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 tax credit for teachers and principals who work in certain low income 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 “Teacher Tax Credit
5 Act of 2009”.

6 **SEC. 2. CREDIT FOR EDUCATORS IN CERTAIN ELEMENTARY**
7 **OR SECONDARY SCHOOLS.**

8 (a) IN GENERAL.—Subpart A of part IV of sub-
9 chapter A of chapter 1 of the Internal Revenue Code of
10 1986 (relating to nonrefundable personal credits) is

1 amended by inserting after section 25D the following new
2 section:

3 **“SEC. 25E. EDUCATORS IN CERTAIN ELEMENTARY AND**
4 **SECONDARY SCHOOLS.**

5 “(a) ALLOWANCE OF CREDIT.—In the case of an eli-
6 gible educator, there shall be allowed as a credit against
7 the tax imposed by this chapter for a taxable year an
8 amount equal to \$2,000.

9 “(b) DEFINITIONS.—For purposes of this section—

10 “(1) ELIGIBLE EDUCATOR.—The term ‘eligible
11 educator’ means, with respect to any taxable year,
12 an individual who is a teacher, instructor, counselor,
13 principal, or aide in any of grades kindergarten
14 through 12 in an eligible elementary or secondary
15 school for at least 900 hours during a school year.

16 “(2) ELIGIBLE ELEMENTARY OR SECONDARY
17 SCHOOL.—The term ‘eligible elementary or sec-
18 ondary school’ means any school that is eligible for
19 schoolwide assistance under section 1114(a)(1) of
20 title I of the Elementary and Secondary Education
21 Act of 1965.”.

22 (b) CLERICAL AMENDMENT.—The table of sections
23 for subpart A of part IV of subchapter A of chapter 1
24 of such Code is amended by inserting after the item relat-
25 ing to section 25D the following new item:

“Sec. 25E. Educators in certain elementary and secondary schools.”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 December 31, 2008.

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