

112TH CONGRESS
2D SESSION

H. R. 4075

To amend the Internal Revenue Code of 1986 to allow a credit against tax for qualified elementary and secondary education tuition.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 17, 2012

Mr. TURNER of New York (for himself, Mr. GRIMM, Mr. KING of New York, and Mr. PALAZZO) 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 a credit against tax for qualified elementary and secondary education tuition.

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 “Tax and Education
5 Assistance for Children (TEACH) Act of 2012”.

6 **SEC. 2. CREDIT FOR QUALIFIED ELEMENTARY AND SEC-**
7 **ONDARY EDUCATION TUITION.**

8 (a) IN GENERAL.—Subpart A of part IV of sub-
9 chapter A of chapter 1 of the Internal Revenue Code of

1 1986 (relating to nonrefundable personal credits) is
 2 amended by inserting after section 25D the following new
 3 section:

4 **“SEC. 25E. QUALIFIED ELEMENTARY AND SECONDARY EDU-**
 5 **CATION TUITION.**

6 “(a) ALLOWANCE OF CREDIT.—There shall be al-
 7 lowed as a credit against the tax imposed by this chapter
 8 for a taxable year an amount equal to the qualified ele-
 9 mentary and secondary education tuition paid or incurred
 10 by the taxpayer during the taxable year.

11 “(b) DOLLAR LIMITATION.—The amount allowed as
 12 a credit under subsection (a) with respect to the taxpayer
 13 for any taxable year shall not exceed—

14 “(1) \$5,000 in the case of a joint return,

15 “(2) \$5,000 in the case of an individual who is
 16 not married, and

17 “(3) \$2,500 in the case of a married individual
 18 filing a separate return.

19 “(c) QUALIFIED ELEMENTARY AND SECONDARY
 20 EDUCATION TUITION.—

21 “(1) IN GENERAL.—The term ‘qualified elemen-
 22 tary and secondary education tuition’ means ex-
 23 penses for tuition which are incurred in connection
 24 with the enrollment or attendance of any dependent
 25 of the taxpayer with respect to whom the taxpayer

1 is allowed a deduction under section 151 as an ele-
2 mentary or secondary school student at a private or
3 religious school.

4 “(2) SCHOOL.—The term ‘school’ means any
5 school which provides elementary education or sec-
6 ondary education (kindergarten through grade 12),
7 as determined under State law.”.

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

“Sec. 25E. Qualified elementary and secondary education tuition.”.

12 (c) EFFECTIVE DATE.—The amendments made by
13 this section shall apply to taxable years beginning after
14 December 31, 2012.

○