

112TH CONGRESS
2D SESSION

H. R. 6084

To amend the Internal Revenue Code of 1986 to provide a refundable tax credit for education and training expenses relating to autism spectrum disorders to increase the number of teachers with such expertise.

IN THE HOUSE OF REPRESENTATIVES

JULY 9, 2012

Mr. SMITH of New Jersey (for himself and Mr. DOYLE) 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 refundable tax credit for education and training expenses relating to autism spectrum disorders to increase the number of teachers with such expertise.

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 Education for
5 Autistic Children Act of 2012” or the “TEACH Act of
6 2012”.

7 **SEC. 2. FINDINGS; PURPOSE; DEFINITION.**

8 (a) FINDINGS.—Congress finds the following:

1 (1) The occurrence of autism spectrum dis-
2 orders (ASD) has increased during the past during
3 the past 30 years from an estimated 3 in 10,000 to
4 an estimated 1 in 88 according to data released by
5 the Centers for Disease Control and Prevention
6 (CDC) in March 2012. CDC classified as having
7 ASD children whose behaviors were consistent with
8 the DSM–IV–TR criteria for Autistic Disorder,
9 Asperger’s Disorder, or Pervasive Developmental
10 Disorder—Not Other Otherwise Specified (PDD–
11 NOS).

12 (2) Autism is a complex developmental dis-
13 ability that affects an individual in the areas of so-
14 cial interaction and communication. Because it is a
15 spectrum disorder, it affects each individual dif-
16 ferently and to varying degrees of severity. People
17 with autism process and respond to information in
18 unique ways. In some cases, aggressive or self-inju-
19 rious behavior may be present.

20 (3) The increased number of children diagnosed
21 with an autism spectrum disorder is a growing and
22 urgent concern for families and educators, as our
23 education systems struggle to respond to the needs
24 of this population in a comprehensive manner.

1 (4) Factors that have a major impact on the in-
2 tensity and types of education-related services for in-
3 dividuals with an autism spectrum disorder include
4 the uniqueness of the ways individuals with autism
5 process and respond to information, the variability
6 of how autism affects each individual, the percentage
7 of time individuals with autism are successfully
8 taught in a regular classroom, and the communica-
9 tion and socialization deficits of those individuals.

10 (5) Children with an autism spectrum disorder
11 who receive intensive and appropriate educational
12 services often make very significant functional im-
13 provements.

14 (b) PURPOSE.—It is the purpose of this Act to in-
15 crease the number of teachers and paraprofessional teach-
16 ing assistants with expertise in autism spectrum disorders
17 by providing a refundable tax credit for qualified edu-
18 cation expenses of such teachers and paraprofessional
19 teaching assistants.

20 (c) DEFINITION.—For purposes of this Act, the term
21 “autism spectrum disorders” has the meaning given to the
22 term “Pervasive Developmental Disorder” by the Diag-
23 nostic and Statistical Manual of Mental Disorders, Fourth
24 Edition, Text Revision (DSM–IV–TR).

1 **SEC. 3. REFUNDABLE TAX CREDIT FOR EDUCATION AND**
2 **TRAINING RELATING TO AUTISM SPECTRUM**
3 **DISORDERS.**

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 insert-
7 ing after section 36B the following new section:

8 **“SEC. 36C. EDUCATION AND TRAINING RELATING TO AU-**
9 **TISM SPECTRUM DISORDERS.**

10 “(a) ALLOWANCE OF CREDIT.—In the case of an eli-
11 gible individual, there shall be allowed as a credit against
12 the tax imposed by this chapter for the taxable year an
13 amount equal to the qualified expenses which are paid or
14 incurred by the taxpayer during such taxable year.

15 “(b) LIMITATION.—The amount allowed as a credit
16 under subsection (a) for a taxable year shall not exceed
17 \$10,000.

18 “(c) QUALIFIED EXPENSES.—The term ‘qualified ex-
19 penses’ means—

20 “(1) tuition, fees, books, supplies, and equip-
21 ment required for the enrollment or attendance of
22 such individual in a course or program of study to
23 prepare such individual to teach children or adults
24 with an autism spectrum disorder, and

1 “(2) interest on a qualified education loan (as
2 defined by section 221(d)(1)), the proceeds of which
3 are used for expenses described in paragraph (1).

4 “(d) AUTISM SPECTRUM DISORDERS.—For purposes
5 of this section, the term ‘autism spectrum disorders’ has
6 the meaning given to such term in section 2(c) of the
7 TEACH Act of 2012.

8 “(e) SPECIAL RULES.—

9 “(1) APPROVAL OF COURSES AND PROGRAMS
10 OF STUDY.—A course or program of study shall not
11 be taken into account for purposes of subsection (c)
12 unless such course or program is approved by the
13 State in which such course or program is offered.

14 “(2) DENIAL OF DOUBLE BENEFIT.—No credit
15 or deduction shall be allowed under this chapter for
16 any expense for which credit is allowed under this
17 section.

18 “(3) COORDINATION WITH OTHER EDUCATION
19 PROVISIONS.—The total amount of qualified ex-
20 penses shall be reduced by the amount of such ex-
21 penses taken into account in determining any
22 amount allowed as a credit under section 25A, ex-
23 cluded under section 135, 529(c)(1), or 530(d)(2),
24 or deducted under section 222. For purposes of the
25 preceding sentence, the amount taken into account

1 in determining the amount excluded under section
2 529(c)(1) shall not include that portion of the dis-
3 tribution which represents a return of any contribu-
4 tions to the plan.

5 “(f) TERMINATION.—This section shall not apply to
6 taxable years beginning after December 31, 2017.”.

7 (b) TECHNICAL AMENDMENT.—Paragraph (2) of
8 section 1324(b) of title 31, United States Code, is amend-
9 ed by inserting “36C,” after “36B,”.

10 (c) CLERICAL AMENDMENT.—The table of sections
11 for subpart C of part IV of subchapter A of chapter 1
12 of the Internal Revenue Code of 1986 is amended by add-
13 ing at the end the following new item:

“Sec. 36C. Education and training relating to autism spectrum disorders.”.

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

○