115TH CONGRESS 2D SESSION

S. 2370

To better support our early childhood educators and elementary school and secondary school teachers, and for other purposes.

IN THE SENATE OF THE UNITED STATES

February 5, 2018

Mr. BOOKER (for himself and Mr. SCHATZ) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To better support our early childhood educators and elementary school and secondary school teachers, and for other purposes.

- 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 AND FINDINGS.
- 4 (a) Short Title.—This Act may be cited as the
- 5 "Supporting the Teaching Profession through Revitalizing
- 6 Investments in Valuable Educators Act" or the "STRIVE
- 7 Act".
- 8 (b) FINDINGS.—Congress finds the following:
- 9 (1) States identified significant teacher short-
- ages in their reports to the Department of Edu-

states identifying shortages in special education, 42 identifying teacher shortages in mathematics, and 40 identifying teacher shortages in science. One reason for the shortages in these areas is because mathematics and science teachers can earn significantly higher starting salaries in the private sector. Further, rural communities face limitations in recruiting and retaining teachers for reasons such as funding issues, limited teacher supply, and geographic isolation.

- (2) Students in high-poverty and high-minority schools, both urban and rural, typically feel the largest impact of teacher shortages. These schools often experience difficulty hiring and high turnover on a regular basis, and they are the most severely affected when teacher shortages become widespread. This happens, in part, because inequitable funding of schools leaves many low-wealth urban and rural communities with inadequate resources, so they must pay lower salaries and typically have poorer working conditions.
- (3) According to a study by Mathematica, when high-performing teachers were offered large financial incentives to transfer to low-performing schools,

- their students' scores climbed 10 points in reading and 9 points in math compared to students statewide over 2 years.
 - (4) According to a survey conducted by Scholastic, 97 percent of teachers list supportive school leadership as essential or very important for retaining strong teachers and improving student achievement, more than any other factor.
 - (5) Research suggests that incurring postsecondary education debt can decrease the likelihood that high-achieving students, lower-income students, and students of color choose to work in lower-wage professions in general, especially in the education system. Therefore, loan forgiveness and service scholarships for teachers may be especially effective for recruiting teachers and school leaders from diverse, lower-income backgrounds.
 - (6) According to the Learning Policy Institute, teacher loan forgiveness and service scholarship programs can be successful in both recruiting and retaining teachers. To be effective, these programs should provide a financial benefit that meaningfully offsets the cost of a teacher's professional preparation. This includes covering licensing and certification costs.

1	(7) A 2015 Government Accountability Office
2	study of Federal grant and loan forgiveness pro-
3	grams for teachers found that the structure of these
4	programs matters. Further research shows effective
5	loan forgiveness and service scholarship programs
6	follow 5 design principles. These programs—
7	(A) cover all or a large percentage of tui-
8	tion;
9	(B) target high-need fields or schools, or
10	both;
11	(C) recruit candidates who are academi-
12	cally strong, committed to teaching, and well-
13	prepared;
14	(D) commit recipients to teach with rea-
15	sonable incentives to fulfill their commitment;
16	and
17	(E) are bureaucratically manageable for
18	participating teachers, local educational agen-
19	cies, and institutions of higher education.
20	(8) The TEACH grant program under subpart
21	9 of part A of title IV of the Higher Education Act
22	of 1965 (20 U.S.C. $1070g$ et seq.) provides up to
23	\$16,000 in grants to prospective teachers who agree
24	to teach in low-income schools and high-need subject

areas for 4 years. This is far below the Department

2

3

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

- of Education's most recent estimate of the average annual cost of approximately \$25,409 in tuition, fees, and room and board at the average full-time undergraduate 4-year institution.
- (9) The National Center for Education Statistics found that more than 2/3 of the individuals entering the education field borrow money to pay for their higher education. Teachers with a bachelor's degree have an average debt of \$20,000 and teachers with a master's degree have an average debt of \$50,000. Teachers also start out earning 20 percent less than their peers with comparable degrees who These iobs outside of education. pursue compounding factors can disincentivize prospective teachers from entering the profession.
- (10) In evaluating the TEACH grant program, the Government Accountability Office found that almost ½3 of the requests for assistance under the program from October 2011 through March 2014 cited problems submitting certification paperwork. The Government Accountability Office recommended improvements in the program's design, including reducing burdensome annual paperwork, increasing awareness about the program, and streamlining the dispute process.

- (11) Spending by teachers on school supplies adds up to \$1,600,000,000 nationally. According to the Education Market Association, most teachers spend around \$500, with 10 percent spending \$1,000 or more.
 - (12) Teacher quality partnerships are designed to strengthen higher education-based teacher and school leader preparation. Studies show that teachers who are better prepared to enter the classroom stay longer and perform better than their underprepared peers. Teacher quality partnerships also fund programs like induction and mentoring that have been shown to increase teacher and school leader retention. Research indicates that the ongoing support for teachers provided by teacher quality partnerships, including mentoring and coaching, is an important part of early childhood education programs.
 - (13) According to the Center for Education Data and Research, a more diverse teaching work-force leads to better student outcomes, particularly in high-poverty environments with significant at-risk student populations. Further, researchers from Vanderbilt University found that greater racial and ethnic diversity in the principal corps benefits students,

- especially children of color. Three commonly cited rationales for this benefit are—
 - (A) students of color benefit from seeing minority adult role models in a position of authority;
 - (B) the higher expectations that teachers of color tend to place on students of color; and
 - (C) the effect of cultural differences between teachers of different backgrounds on instructional strategies and interpretation of students' behavior.
 - ered Educators: How Leading Nations Design Systems for Teaching Quality", effective teacher preparation successfully integrates theory and practice components. Further, according to the "Preparing Teachers for a Changing World" report sponsored by the National Academy Foundation, highly effective teachers vary in styles, yet have many teaching strategies in common. Research has identified a set of knowledge, skills, and dispositions essential for beginning teachers that should be incorporated into the teacher education curriculum. This includes the opportunity and capacity to reflect on and evaluate skills and to learn from practice. Evidence-based

teacher preparation includes developing teacher skills, content knowledge, inquiry, and the capacity to provide effective learning experiences for a diverse set of students.

ernment should maintain a substantial, sustained program of service scholarships or loan forgiveness programs that cover training costs in high-quality preparation programs at the undergraduate or graduate level for those who will teach in a high-need field or location for at least 4 years, as candidates are much more likely to remain in the profession and to make a difference for student achievement after 3 years of teaching. State governments can augment such an approach with programs targeted to specific local needs.

(16) Research has shown the impact cultural competence can have on closing student achievement gaps and improving student outcomes by incorporating racial and ethnic minority contributions in curricula and diversifying pedagogical practices. Cultural competence is both a moral and ethical responsibility to create a welcoming environment for students to succeed. The impact of having educators who have the ability to challenge and motivate di-

1	verse student populations can dramatically improve
2	our educational system and student outcomes.
3	TITLE I—IMPROVING TEACHER
4	SUPPORT UNDER THE ELE-
5	MENTARY AND SECONDARY
6	EDUCATION ACT OF 1965
7	SEC. 101. MANDATORY FUNDING FOR PROGRAMS PRE-
8	PARING, TRAINING, AND RECRUITING HIGH-
9	QUALITY TEACHERS, PRINCIPALS, OR OTHER
10	SCHOOL LEADERS.
11	Section 2003 of the Elementary and Secondary Edu-
12	cation Act of 1965 (20 U.S.C. 6603) is amended—
13	(1) in the section heading, by striking "AU-
14	THORIZATION OF APPROPRIATIONS" and insert-
15	ing " FUNDING "; and
16	(2) by striking subsection (a) and inserting the
17	following:
18	"(a) Appropriations for Part A.—For fiscal year
19	2018 and each subsequent fiscal year, there are authorized
20	to be appropriated, and there are appropriated, out of any
21	funds not otherwise appropriated, \$3,200,000,000.".

1 TITLE II—TEACHER LOAN 2 FORGIVENESS PROGRAMS

3	SEC. 201. TEACHER LOAN FORGIVENESS PROGRAMS AND
4	GRANTS.
5	(a) Repayment Plan for Qualifying Teach-
6	ERS.—
7	(1) In general.—Section 455 of the Higher
8	Education Act of 1965 (20 U.S.C. 1087e) is amend-
9	ed by adding at the end the following:
10	"(r) Repayment Plan for Qualifying Teach-
11	ERS.—
12	"(1) In General.—The Secretary shall cancel
13	a portion, in accordance with paragraph (2), of the
14	balance of interest and principal due on any eligible
15	Federal Direct Loan not in default for a borrower
16	who, in a 12-month time period—
17	"(A) has made 12 consecutive on-time
18	monthly payments on the eligible Federal Di-
19	rect Loan, in an amount equal to or greater
20	than the amount of payments for the borrower
21	under an income-based repayment plan under
22	section 493C (regardless of whether some or all
23	of those payments were made before the effec-
24	tive date of the Supporting the Teaching Pro-

1	fession through Revitalizing Investments in Val-
2	uable Educators Act); and
3	"(B)(i) is employed in a qualifying teach-
4	ing position at the time of such forgiveness; and
5	"(ii) has been employed in a qualifying
6	teaching position during the period in which the
7	borrower made each of the 12 payments de-
8	scribed in subparagraph (A).
9	"(2) Loan cancellation amount.—
10	"(A) IN GENERAL.—The portion to be can-
11	celled under this paragraph shall be—
12	"(i) for each of—
13	"(I) the first 5 years that the
14	borrower qualifies under paragraph
15	(1), in the case of a borrower em-
16	ployed for such year in a full-time
17	qualifying teaching position in the
18	subject of English as a second lan-
19	guage, science, technology, engineer-
20	ing, mathematics, special education,
21	or career and technical education, 15
22	percent of the balance of principal and
23	interest due on all of the eligible Fed-
24	eral Direct Loans of the borrower, as

1	of the final day of that 1-year employ-
2	ment period; or
3	"(II) the first 6 years (or the
4	equivalent calculated under subpara-
5	graph (B)(i)) that the borrower quali-
6	fies under paragraph (1)—
7	"(aa) in the case of a bor-
8	rower employed for such year in
9	a full-time qualifying teaching
10	position in a subject that is not
11	described in subclause (I), 10
12	percent of the balance of prin-
13	cipal and interest due on all of
14	the eligible Federal Direct Loans
15	of the borrower, as of the final
16	day of that 1-year employment
17	period; or
18	"(bb) in the case of a bor-
19	rower employed for such year in
20	a part-time qualifying teaching
21	position (regardless of subject), 5
22	percent of the balance of prin-
23	cipal and interest due on all of
24	the eligible Federal Direct Loans
25	of the borrower, as of the final

day of that 1-	-year employment
period; and	
3 "(ii) after the borre	ower has received
4 partial loan cancellation of	described in clause
5 (i)—	
6 "(I) for 5 years	s, in the case of a
7 borrower described	in clause (i)(I),
8 and then qualifies	for loan cancella-
9 tion under paragrap	oh (1) for a sixth
10 year, all of the bor	rower's remaining
obligation to repay	the balance of
principal and intere	est due, as of the
date of such calcula	tion, on all of the
eligible Federal Dire	ect Loan made to
a borrower; or	
16 "(II) for 6 year	rs (or the equiva-
lent calculated und	der subparagraph
(B)(i)), in the case	of a borrower de-
scribed in clause	(i)(II), and then
qualifies for loan of	cancellation under
paragraph (1) for a	seventh year (or
the equivalent calcu	ulated under sub-
paragraph (B)(ii)),	all of the bor-
rower's remaining of	bligation to repay
25 the balance of princ	cipal and interest

1	due, as of the date of such calculation,
2	on all of the eligible Federal Direct
3	Loan made to a borrower.
4	"(B) Special rule regarding part-
5	TIME TEACHING.—
6	"(i) GENERAL RULE.—In the case of
7	a borrower who qualifies for loan cancella-
8	tion under subparagraph (A) for one or
9	more years through a part-time qualifying
10	teaching position, the Secretary shall de-
11	termine when the equivalent of 6 years of
12	partial cancellation for full-time employ-
13	ment has been met for purposes of sub-
14	paragraph (A)(ii)(II) by giving the bor-
15	rower credit for one-half of a year for each
16	year that the borrower receives partial
17	part-time cancellation under subparagraph
18	(A)(i)(II)(bb).
19	"(ii) Rule for final cancella-
20	TION.—A borrower who wishes to complete
21	the equivalent of the seventh year of teach-
22	ing necessary for complete cancellation
23	under subparagraph (A)(ii)(II) through
24	employment in a part-time qualifying
25	teaching position—

1	"(I) shall be required to qualify
2	for loan cancellation through a part-
3	time qualifying teaching position for 2
4	additional years; and
5	"(II) notwithstanding subpara-
6	graph (A), shall receive partial can-
7	cellation, in accordance with subpara-
8	graph (A)(i)(II)(bb), for the first of
9	such 2 years.
10	"(3) Eligibility provisions.—
11	"(A) CERTIFICATION.—A borrower who
12	desires to participate in the repayment plan
13	under this subsection shall submit to the Sec-
14	retary an employer certification, as required by
15	the Secretary, of the employment dates for the
16	qualifying service.
17	"(B) Ineligibility for double bene-
18	FITS.—
19	"(i) In general.—No borrower may,
20	for the same service, receive a reduction of
21	loan obligations under both this subsection
22	and section 428J, 428K, 428L, or 460.
23	"(ii) Ineligibility of education
24	AWARD.—No borrower may count any pay-
25	ments made from an education award re-

ceived under subtitle D of title I of the National and Community Service Act of 1990 (42 U.S.C. 12601 et seq.) toward the payments required under paragraph (1).

"(C) CONTINUED ELIGIBILITY.—A teacher who is employed, for consecutive years (excluding a documented medical leave of absence or military service), in a qualifying teaching position at a school that meets the requirements of paragraph (6)(C)(i) for a school year but fails to meet such requirements in subsequent years, shall be deemed to be in a qualifying teaching position, for purposes of this subsection, for all of the consecutive subsequent years during which the teacher remains at the school.

"(4) STATE CERTIFICATION.—

"(A) STATE RESPONSIBILITIES.—Each State educational agency that receives assistance under part A of title I of the Elementary and Secondary Education Act of 1965 shall provide to the Secretary an annual list of the elementary schools and secondary schools in the State that meet the requirements of subclauses (I) and (II) of paragraph (6)(C)(i).

1	"(B) Dissemination of school lists.—
2	The Secretary shall—
3	"(i) in coordination with the Secretary
4	of the Interior, develop a list of elementary
5	schools and secondary schools that meet
6	the requirement of paragraph
7	(6)(C)(i)(III); and
8	"(ii) make the lists developed under
9	clause (i) and provided under subpara-
10	graph (A) easily accessible for applicants
11	and recipients of TEACH Grants.
12	"(5) Special deferral.—
13	"(A) In general.—In addition to any
14	deferment for which a borrower of an eligible
15	Federal Direct Loan may be eligible under sec-
16	tion 455(f), a borrower shall be eligible for
17	deferment, as described in section 455(f)(1), for
18	a period not in excess of 2 years if—
19	"(i) the borrower has qualified for
20	partial loan forgiveness under paragraph
21	(1) for the immediately preceding year;
22	and
23	"(ii) the borrower is unable to con-
24	tinue working in a qualified teaching posi-

1	tion during the period of deferment, due
2	to—
3	"(I) extenuating or unforeseen fi-
4	nancial circumstances or health rea-
5	sons; or
6	"(II) other extraordinary cir-
7	cumstances as determined by the Sec-
8	retary.
9	"(6) Definitions.—In this subsection:
10	"(A) ELIGIBLE FEDERAL DIRECT LOAN.—
11	The term 'eligible Federal Direct Loan' means
12	a Federal Direct Stafford Loan, Federal Direct
13	PLUS Loan, Federal Direct Unsubsidized Staf-
14	ford Loan, or Federal Direct Consolidation
15	Loan.
16	"(B) Part-time.—The term 'part-time',
17	when used in reference to a teacher for a par-
18	ticular school year, means a teacher who works
19	in such year a number of hours that is not less
20	than 50 percent, but less than 100 percent, of
21	the hours worked by an average full-time teach-
22	er in the local educational agency that serves
23	the area where the teacher is employed.
24	"(C) QUALIFYING TEACHING POSITION.—
25	The term 'qualifying teaching position' means

1	part-time or full-time employment (not includ-
2	ing a substitute teaching assignment)—
3	"(i) in—
4	"(I) a public or nonprofit private
5	elementary school or secondary school,
6	that, for the purpose of this para-
7	graph and for that year—
8	"(aa) has been determined
9	by the Secretary (pursuant to
10	regulations of the Secretary and
11	after consultation with the State
12	educational agency of the State
13	in which the school is located) to
14	be a school in which the number
15	of children meeting a measure of
16	poverty under section 1113(a)(5)
17	of the Elementary and Secondary
18	Education Act of 1965, exceeds
19	70 percent of the total number of
20	children enrolled in such school;
21	and
22	"(bb) is in the school district
23	of a local educational agency that
24	is eligible in such year for assist-
25	ance pursuant to part A of title

1	I of the Elementary and Sec-
2	ondary Education Act of 1965;
3	"(II) a public or nonprofit pri-
4	vate elementary school or secondary
5	school served by an educational serv-
6	ice agency, or a location operated by
7	an educational service agency, that
8	for the purpose of this paragraph and
9	for that year, has been determined by
10	the Secretary (pursuant to regulations
11	of the Secretary and after consulta-
12	tion with the State educational agency
13	of the State in which the educational
14	service agency operates) to be a school
15	or location at which the number of
16	children taught who meet a measure
17	of poverty under section 1113(a)(5) of
18	the Elementary and Secondary Edu-
19	cation Act of 1965, exceeds 30 per-
20	cent of the total number of children
21	taught at such school or location;
22	"(III) an elementary school or
23	secondary school that is funded by the
24	Bureau of Indian Education; or

1	"(IV) in the case of an individual
2	who is an early childhood educator, an
3	early childhood education program;
4	"(ii) through which the individual pro-
5	vides direct classroom teaching, or class-
6	room-type teaching in a nonclassroom set-
7	ting, including—
8	"(I) special education teachers;
9	"(II) career and technical edu-
10	cation teachers;
11	"(III) teachers in the field of
12	science, technology, engineering,
13	mathematics, or other subjects;
14	"(IV) early childhood educators;
15	"(V) English as a second lan-
16	guage teachers; and
17	"(VI) teachers of a Native Amer-
18	ican language (as defined in section
19	103 of the Native American Lan-
20	guages Act (25 U.S.C. 2902)); and
21	"(iii) with respect to which the indi-
22	vidual meets the requirements of an effec-
23	tive teacher or effective early childhood ed-
24	ucator, as determined by the State in ac-
25	cordance with part A of title I and title II

1	of the Elementary and Secondary Edu-
2	cation Act of 1965 (20 U.S.C. 6311 et
3	seq., 6601 et seq.).".
4	(2) Effective date.—The amendment made
5	by this subsection shall be effective on the date that
6	is 1 year after the date of enactment of this Act.
7	(b) Tax Treatment of Cancellation of Stu-
8	DENT LOANS.—
9	(1) In general.—Subsection (f) of section 108
10	of the Internal Revenue Code of 1986 is amended by
11	adding at the end the following new paragraph:
12	"(6) Cancellations under strive act
13	TEACHER LOAN FORGIVENESS PROGRAMS.—In the
14	case of an individual, gross income does not include
15	any amount which (but for this subsection) would be
16	includible in gross income for the taxable year by
17	reasons of the cancellation (in whole or in part)
18	under section 455(r) of the Higher Education Act of
19	1965 of any eligible Federal Direct Loan (as defined
20	in section 455(r)(6)(A) of such Act).".

(2) Effective date.—The amendment made by this subsection shall apply to cancellations of indebtedness after the date that is 1 year after the date of the enactment of this Act.

1 SEC. 202. TEACH GRANTS.

2	(a) Amendments.—Subpart 9 of part A of title IV
3	of the Higher Education Act of 1965 (20 U.S.C. 1070g
4	et seq.) is amended—
5	(1) in section 420M (20 U.S.C. 1070g-1)—
6	(A) in subsection (a)(1), by striking
7	"\$4,000" and inserting "\$12,000"; and
8	(B) in subsection (d)—
9	(i) in paragraph (1)(B), by striking
10	"\$16,000" and inserting "\$48,000"; and
11	(ii) in paragraph (2), by striking
12	"\$8,000" and inserting "\$16,000"; and
13	(2) in section 420N (20 U.S.C. 1070g–2)—
14	(A) in subsection (a)(2)(B), in the matter
15	preceding clause (i), by inserting ", including
16	an early childhood teacher (defined in this sec-
17	tion as a teacher who has primary responsibility
18	for the learning and development of children
19	within an early childhood education program),"
20	after "prospective teacher";
21	(B) in subsection (b)—
22	(i) in paragraph (1)(A), by striking
23	"4 academic years within 8 years" and in-
24	serting "8 academic years within 10
25	years"; and

1	(ii) by striking subparagraphs (B) and
2	(C) and inserting the following:
3	"(B) teach in an elementary school, sec-
4	ondary school, or an early childhood education
5	program;
6	"(C) teach in—
7	"(i) a school described in section
8	465(a)(2)(A); and
9	"(ii) any of the following fields—
10	"(I) mathematics;
11	"(II) science;
12	"(III) technology;
13	"(IV) engineering;
14	"(V) career and technical edu-
15	cation;
16	"(VI) a foreign language;
17	"(VII) a Native American lan-
18	guage (as defined in section 103 of
19	the Native American Languages Act
20	(25 U.S.C. 2902));
21	"(VIII) bilingual education;
22	"(IX) special education;
23	"(X) as a reading specialist;
24	"(XI) as a writing specialist; or

1	"(XII) another field designated
2	as high need by the most recent list
3	described in subsection (d)(1);";
4	(C) in subsection (c)—
5	(i) by striking "SERVICE" and all that
6	follows through "event" and inserting the
7	following: "Service.—
8	"(1) In general.—In the event";
9	(ii) by inserting "paragraph (2) and
10	the" after "in accordance with"; and
11	(iii) by adding at the end the fol-
12	lowing:
13	"(2) Partial forgiveness of repayment.—
14	In the event that a recipient described in paragraph
15	(1) has fulfilled a portion of the service obligation in
16	the agreement under subsection (b), the amount that
17	is treated as a Federal Direct Unsubsidized Stafford
18	Loan under part D of title IV and subject to repay-
19	ment (together with the interest thereon) for that
20	recipient shall be reduced by an amount that bears
21	the same ratio to the total amount of the recipient's
22	grant under this subpart as the amount of time the
23	recipient has fulfilled of the recipient's service obli-
24	gation bears to the total amount of time of the serv-

1	ice obligation in the agreement under subsection
2	(b)."; and
3	(D) in subsection (d)—
4	(i) by redesignating paragraphs (1)
5	and (2) as paragraphs (2) and (3), respec-
6	tively;
7	(ii) in paragraph (2), as redesignated
8	by clause (i), by striking "subsection
9	(b)(1)(C)(vii)" and inserting "paragraph
10	(1)"; and
11	(iii) by inserting before paragraph (2),
12	as redesignated by clause (i), the following:
13	"(1) High-need designation.—The Sec-
14	retary shall develop, periodically update, and publish
15	a list of designated high-need fields for purposes of
16	this subpart.".
17	(b) SIMPLIFICATION OF THE APPLICATION PROCESS
18	AND STREAMLINING THE TEACH GRANT DISPUTE PROC-
19	ESS.—Section 420P of the Higher Education Act of 1965
20	(20 U.S.C. 1070g-4) is amended—
21	(1) in the section heading, by inserting "; PRO-
22	GRAM IMPROVEMENT" after "PROGRAM RE-
23	PORT";
24	(2) by striking "Not later" and inserting the
25	following:

1	"(a) Program Report.—Not later"; and
2	(3) by adding at the end the following:
3	"(b) Program Improvement.—By not later than 6
4	months after the date of enactment of the Supporting the
5	Teaching Profession through Revitalizing Investments in
6	Valuable Educators Act, and periodically thereafter, the
7	Secretary shall—
8	"(1) work with States to identify and imple-
9	ment a process for increasing awareness of, and sim-
10	plifying the application process for—
11	"(A) TEACH Grants;
12	"(B) loan forgiveness, in accordance with
13	section 420N(c)(2), for any amount of a
14	TEACH Grant to a student that is converted to
15	a loan under section $420N(c)(1)$; and
16	"(C) waivers of the service obligation for
17	TEACH Grants, in accordance with section
18	420N(d)(3); and
19	"(2)(A) review the procedures, including the
20	dispute resolution procedures, of the process through
21	which the service obligation of a recipient of a
22	TEACH grant is converted to a loan under section
23	420N(c)(1) or waived under such $420N(d)(3)$; and
24	"(B) disseminate and make publicly available
25	and easily accessible to the appropriate audiences

1	clear, consistent information on the procedures, in-
2	cluding—
3	"(i) an explanation that recipients have an
4	option to dispute the conversion or waiver deci-
5	sion;
6	"(ii) how a recipient can initiate a dispute;
7	and
8	"(iii) the specific criteria considered in the
9	adjudicating process.".
10	(e) Data Regarding Federal Loan Forgiveness
11	AND SERVICE SCHOLARSHIP PROGRAMS.—Each year, the
12	Secretary of Education shall prepare and make publicly
13	available data on the Federal loan forgiveness and service
14	scholarship programs administered by the Secretary, in-
15	cluding, for each program and for the most recent year
16	for which data are available, the rates of loan cancellation
17	under such program, the rates of completion of any service
18	requirement required for the program, and the conversion
19	rate regarding how many grants or scholarships are con-
20	verted to loans for repayment based on the student's fail-
21	ure to complete the program or any required service obli-
22	gation.
23	(d) Effective Date.—This section, and the amend-
24	ments made by this section, shall take effect on July 1,
25	2018.

1	SEC. 203. PROGRAM TO SUBSIDIZE TEACHER CERTIFI-
2	CATION AND LICENSING FEES.
3	(a) In General.—Subpart 9 of part A of title IV
4	of the Higher Education Act of 1965 (20 U.S.C. 1070g
5	et seq.), as amended by this title, is further amended by
6	adding at the end the following:
7	"SEC. 420Q. PROGRAM TO SUBSIDIZE TEACHER CERTIFI-
8	CATION AND LICENSING FEES.
9	"(a) Definitions.—In this section:
10	"(1) Low-income individual.—The term
11	'low-income individual' has the meaning given the
12	term in section 402A(h).
13	"(2) Teaching profession.—The term
14	'teaching profession' includes elementary education,
15	secondary education, and early childhood education.
16	"(b) Program Authorized.—From amounts ap-
17	propriated under subsection (g), the Secretary shall carry
18	out a program of awarding grants to State educational
19	agencies, through allotments described in subsection (c),
20	to enable the State educational agencies to subsidize
21	teacher certification and licensing fees for low-income indi-
22	viduals who are entering the teaching profession.
23	"(c) Allotments.—Each State submitting an ap-
24	proved application under this section for a fiscal year shall
25	receive an allotment that bears the same ratio to the total
26	amount made available under this section for such fiscal

1	year as the number of local educational agencies located
2	in the State bears to the total number of local educational
3	agencies in all States with approved applications.
4	"(d) APPLICATION.—A State educational agency de-
5	siring a grant under this section shall submit to the Sec-
6	retary an application at such time, in such manner, and
7	containing such information as the Secretary may require.
8	"(e) USE OF FUNDS.—
9	"(1) In general.—A State educational agency
10	receiving a grant under this section for a fiscal year
11	shall use grant funds to reimburse or subsidize the
12	teacher or early childhood educator examination and
13	other certification or licensure fees for a low-income
14	individual entering the teaching profession who re-
15	sides in, and attended a teacher preparation pro-
16	gram in, the State, which may include fees for—
17	"(A) additional certification or licensure
18	for the individual in a high-need field included
19	on the list described in section $420N(d)(1)$;
20	"(B) National Board certification;
21	"(C) maintaining active status with a pro-
22	fessional disciplinary organization aligned with
23	the high-need field included on the list de-
24	scribed in section $420N(d)(1)$: or

- 1 "(D) in the case of early childhood edu2 cators, further education necessary in order to
 3 become highly competent and successfully take
 4 such examination or obtain such certification or
 5 licensure (such as English as a second language
 6 classes, community college courses, and con7 tinuing and distance education).
- "(2) Priority in Reimbursement.—A State 8 9 educational agency receiving a grant under this sec-10 tion shall, in reimbursing or subsidizing fees in ac-11 cordance with paragraph (1), give a priority to 12 teachers and early childhood educators who are 13 members of populations underrepresented in the 14 teaching or early childhood care profession, respectively. 15
- "(f) ADDITIONAL FUNDS.—Grant funds made available under this section to a State educational agency shall remain available to the State until expended.
- "(g) AUTHORIZATION OF APPROPRIATIONS.—There are authorized to be appropriated to carry out this section \$50,000,000 for fiscal year 2019 and each of the 5 succeeding fiscal years."
- 23 (b) Effective Date.—The amendment made by 24 this section shall take effect on July 1, 2018.

1 TITLE III—TEACHER QUALITY 2 PARTNERSHIPS

3	SEC. 301. PURPOSE.
4	The purposes of this title are—
5	(1) to ensure that early childhood educators
6	have the financial and academic support needed to
7	remain in the profession; and
8	(2) to strengthen the quality of early childhood
9	education teaching supports.
10	SEC. 302. PROVIDING ACCESS FOR EARLY CHILDHOOD
11	EDUCATORS TO TRAINING PROGRAMS.
12	(a) Definition of Early Childhood Education
13	Program.—Section 103(8)(C)(i) of the Higher Education
14	Act of 1965 (20 U.S.C. 1003(8)(C)(i)) is amended by
15	striking "age six" and inserting "age six, or the age of
16	entry into elementary school, and".
17	(b) Broadening Definitions.—Section 200 of the
18	Higher Education Act of 1965 (20 U.S.C. 1021) is
19	amended—
20	(1) in paragraph (4), by inserting "and includes
21	an individual employed as a master teacher, lead
22	teacher, or classroom aide" before the period at the
23	end;
24	(2) in paragraph $(6)(A)(ii)(II)$, by striking "as
25	applicable,";

1	(3) in paragraph (14)—
2	(A) in the matter preceding subparagraph
3	(A)—
4	(i) by inserting ", and for new early
5	childhood educators during not less than
6	the educators' first two years of teaching,"
7	after "two years of teaching"; and
8	(ii) by inserting "or beginning early
9	childhood educators" after "beginning
10	teachers";
11	(B) in subparagraph (A), by striking
12	"teacher mentoring" and inserting "teacher and
13	educator mentoring";
14	(C) in subparagraph (B)—
15	(i) by inserting "or early childhood
16	educators, as the case may be," after "with
17	teachers";
18	(ii) by striking "mentor teachers" and
19	inserting "mentor teachers or early child-
20	hood educators"; and
21	(iii) by inserting "or early childhood
22	educators" after "among teachers";
23	(D) in subparagraph (D), by striking "new
24	teachers" and inserting "new teachers and new
25	early childhood educators";

1	(E) in subparagraph $(F)(ii)$, by inserting
2	"and early childhood educators" after "teach-
3	ers'';
4	(F) in subparagraph (G)—
5	(i) by inserting "and exemplary early
6	childhood educators" after "exemplary
7	teachers"; and
8	(ii) by inserting "and early childhood
9	educators" after "new teachers"; and
10	(G) in subparagraph (I), by inserting "and
11	early childhood educators" after "new teach-
12	ers'';
13	(4) in paragraph (21)—
14	(A) in the paragraph heading, by striking
15	"Teacher mentoring" and inserting
16	"Teacher and educator mentoring";
17	(B) in the matter preceding subparagraph
18	(A)—
19	(i) by striking "teacher mentoring"
20	and inserting "teacher and educator men-
21	toring"; and
22	(ii) by inserting "and early childhood
23	educators" after "prospective teachers";
24	(C) in subparagraph (A), by striking
25	"teacher mentors" and inserting "mentor

1	teachers or, in the case of prospective early
2	childhood educators, mentor early childhood
3	educators,"; and
4	(D) in subparagraph (C), by inserting ",
5	or in a high-need early childhood education pro-
6	gram," after "local educational agency"; and
7	(5) in paragraph (22)—
8	(A) in the paragraph heading, by striking
9	"TEACHING RESIDENCY PROGRAM" and insert-
10	ing "Teacher and educator residency
11	PROGRAM'';
12	(B) in the matter preceding subclause
13	(A)—
14	(i) by striking "teaching residency
15	program" and inserting "teacher or educa-
16	tor residency program";
17	(ii) by inserting ", or an early child-
18	hood education program-based preparation
19	program for early childhood educators,"
20	after "teacher preparation program"; and
21	(iii) by inserting "or early childhood
22	educator" after "prospective teacher";
23	(C) in subparagraph (A), by striking
24	"mentor teacher" and inserting "mentor teach-
25	er or early childhood educator'':

1	(D) in subparagraph (B), by inserting "or
2	early childhood educator" after "the teacher";
3	and
4	(E) by striking subparagraph (D) and in-
5	serting the following:
6	"(D) prior to completion of the program—
7	"(i) in the case of a prospective teach-
8	er—
9	"(I) attains full State certifi-
10	cation or licensure and, with respect
11	to a special education teacher, meets
12	the qualifications described in section
13	612(a)(14)(C) of the Individuals with
14	Disabilities Education Act; and
15	"(II) acquires a master's degree
16	not later than 18 months after begin-
17	ning the program; and
18	"(ii) in the case of a prospective early
19	childhood educator—
20	"(I) becomes highly competent;
21	"(II) attains full State certifi-
22	cation or licensure; and
23	"(III) acquires a baccalaureate
24	degree or an associate's degree not

1	later than 6 years after beginning the
2	program.".
3	(c) Expanding Purposes.—Section 201 of the
4	Higher Education Act of 1965 (20 U.S.C. 1022) is
5	amended—
6	(1) in paragraph (2)—
7	(A) by inserting "and early childhood edu-
8	cators" after "prospective and new teachers";
9	(B) by inserting "and early childhood edu-
10	cators" after "prospective teachers"; and
11	(C) by inserting "and early childhood edu-
12	cators" after "for new teachers";
13	(2) in paragraph (3), by inserting "and early
14	childhood educators" after "preparing teachers";
15	and
16	(3) in paragraph (4), by inserting "and early
17	childhood education" before "force".
18	(d) Including Early Childhood Educators in
19	Partnership Grants.—Section 202 of the Higher Edu-
20	cation Act of 1965 (20 U.S.C. 1022a) is amended—
21	(1) in subsection (b)—
22	(A) in paragraph (1), by striking ", as ap-
23	plicable,";
24	(B) in paragraph (2), by inserting "and
25	early childhood educators" after "teachers";

1	(C) in paragraph (3), by inserting "and
2	early childhood educators" after "teachers";
3	(D) in paragraph (4)—
4	(i) in subparagraph (A), by inserting
5	"or early childhood educator" after "teach-
6	er''; and
7	(ii) in subparagraph (B), by inserting
8	"or early childhood educator" after "teach-
9	er'';
10	(E) in paragraph (6)—
11	(i) in subparagraph (E)(i), by striking
12	", as appropriate,";
13	(ii) in subparagraph (F), by inserting
14	"and early childhood educators" after
15	"general education teachers"; and
16	(iii) in subparagraph (G), by inserting
17	"and early childhood educators" after
18	"special education teachers"; and
19	(F) in paragraph (7)—
20	(i) in subparagraph (A), by inserting
21	"and early childhood educators" after
22	"prepare teachers"; and
23	(ii) in subparagraph (C)—
24	(I) by striking "new teachers"
25	each place the term appears and in-

1	serting "new teachers and new early
2	childhood educators';
3	(II) by striking "high-need local
4	educational agency" each place the
5	term appears and inserting "high-
6	need local educational agency or early
7	childhood education program"; and
8	(III) by striking "new teachers"
9	teaching skills" and inserting "teach-
10	ing skills of the new teachers and new
11	early childhood educators";
12	(2) in subsection (e)(1)—
13	(A) by inserting "and early childhood edu-
14	cators" after "teachers"; and
15	(B) by striking "teaching residency pro-
16	gram" and inserting "teacher and educator
17	residency program";
18	(3) in subsection (d)—
19	(A) in paragraph (1)—
20	(i) in subparagraph (A)—
21	(I) in the matter preceding clause
22	(i), by striking ", as applicable,";
23	(II) in clause (i)—
24	(aa) in subclause (II), by
25	striking ", as applicable,"; and

1	(bb) in subclause (III), by
2	striking "as applicable,"; and
3	(III) in clause (ii), by striking
4	"and, as applicable, techniques for
5	early childhood educators" and insert-
6	ing "and, for early childhood edu-
7	cators, techniques,"; and
8	(ii) in subparagraph (B)(ii)—
9	(I) in the matter preceding sub-
10	clause (I), by striking ", as applica-
11	ble,"; and
12	(II) in subclause (IV)—
13	(aa) in item (aa), by striking
14	"and" after the semicolon;
15	(bb) in item (bb), by insert-
16	ing "and" after the semicolon;
17	and
18	(cc) by adding at the end
19	the following:
20	"(cc) provide culturally re-
21	sponsive and inclusive learning
22	environments for all students;";
23	(B) in paragraph (2)—
24	(i) in the matter preceding subpara-
25	graph (A), by striking ", as applicable,";

1	(ii) in subparagraph (A)(ii), by strik-
2	ing "(as applicable)"; and
3	(iii) in subparagraph (C), by striking
4	"teacher mentoring" and inserting "teach-
5	er and educator mentoring";
6	(C) in paragraph (5)—
7	(i) in the paragraph heading, by in-
8	serting "AND EARLY CHILDHOOD EDUCA-
9	TOR" after "TEACHER";
10	(ii) in the matter preceding subpara-
11	graph (A)—
12	(I) by inserting "or early child-
13	hood educators" after "become teach-
14	ers''; and
15	(II) by striking "teaching profes-
16	sion" and inserting "teaching and
17	early childhood education profession";
18	and
19	(iii) in subparagraph (B), by inserting
20	"or early childhood educator" after "teach-
21	er''; and
22	(D) in paragraph (6), in the matter pre-
23	ceding subparagraph (A), by inserting "and
24	early childhood educators" after "teachers";
25	(4) in subsection (e)—

1	(A) in the subsection heading, by striking
2	"Teaching Residency" and inserting
3	"Teacher and Educator Residency";
4	(B) by striking "teaching residency" each
5	place the term appears and inserting "teacher
6	and educator residency";
7	(C) in paragraph (1)—
8	(i) in subparagraph (A), by inserting
9	"or high-need early childhood education
10	program" before "in the partnership";
11	(ii) in subparagraph (B)—
12	(I) by inserting "or early child-
13	hood education program" after "re-
14	ceiving school"; and
15	(II) by striking "mentor teach-
16	ers" and inserting "mentor teachers
17	or early childhood educators"; and
18	(iii) in subparagraph (C)—
19	(I) in the matter preceding clause
20	(i), by striking "teaching residents"
21	and inserting "teacher or early child-
22	hood educator residents";
23	(II) in clause (ii), by striking
24	"teacher mentoring" and inserting

1	"teacher and educator mentoring";
2	and
3	(III) in clause (iii), by striking
4	"new teachers" and inserting "new
5	teachers or early childhood edu-
6	cators"; and
7	(D) in paragraph (2)—
8	(i) in the paragraph heading, by strik-
9	ing "Teaching" and inserting "Teacher
10	AND EDUCATOR";
11	(ii) in subparagraph (A)—
12	(I) in the matter preceding clause
13	(i)—
14	(aa) by striking "teaching
15	residencies" and inserting
16	"teacher and educator
17	residencies";
18	(bb) by inserting "and early
19	childhood educators'' after
20	"teachers"; and
21	(cc) by inserting "and high-
22	need early childhood education
23	programs' after "high-need
24	schools";

1	(II) in clause (i), by striking
2	"teacher mentoring" and inserting
3	"teacher and educator mentoring";
4	(III) in clause (iii)—
5	(aa) in the matter preceding
6	subclause (I), by striking "men-
7	tor teacher" and inserting "men-
8	tor teacher or early childhood ed-
9	ucator'';
10	(bb) in subclause (II), by in-
11	serting "and early childhood edu-
12	cators" after "new teachers";
13	(cc) in subclause (III), by
14	striking "teaching duties" and
15	inserting "teaching or educating
16	duties"; and
17	(dd) in subclause (IV), by
18	inserting "or early childhood edu-
19	cators" after "teachers";
20	(IV) in clause (iv), by striking
21	"mentor teachers" and inserting
22	"mentor teachers and early childhood
23	educators'';
24	(V) in clause (vi)—
25	(aa) in subclause (I)—

1	(AA) by inserting "or
2	early childhood education
3	program" after "local edu-
4	cational agency"; and
5	(BB) by inserting "or
6	program" after "such agen-
7	cy"; and
8	(bb) in subclause (II), by in-
9	serting "or early childhood edu-
10	cation" after "teaching"; and
11	(VI) in clause (vii)—
12	(aa) by striking "teaching
13	residents" and inserting "teacher
14	or educator residents";
15	(bb) by inserting "or early
16	childhood educators' after
17	"teachers"; and
18	(cc) by inserting "or work as
19	an early childhood educator"
20	after "two years of teaching";
21	and
22	(iii) in subparagraph (C)—
23	(I) in clause (i), by striking
24	"teaching residents" and inserting
25	"teacher and educator residents":

1	(II) in clause (ii), by striking
2	"teacher residency" and inserting
3	"teacher or educator residency";
4	(III) in clause (iii)—
5	(aa) in subclause (I), by in-
6	serting "or early childhood edu-
7	cator" after "teacher";
8	(bb) by striking subclause
9	(II) and inserting the following:
10	"(II)(aa) in the case of a teacher
11	applicant, fulfill the requirement
12	under subclause (I) by teaching in a
13	high-need school served by the high-
14	need local educational agency in the
15	eligible partnership and teach a sub-
16	ject or area that is designated as high
17	need by the partnership; or
18	"(bb) in the case of an early
19	childhood educator applicant, fulfill
20	the requirement under subclause (I)
21	by teaching in a high-need early child-
22	hood education program;"; and
23	(ce) in subclause (IV), by in-
24	serting ", or, in the case of an
25	early childhood educator, will be

1	highly competent," after "Act,";
2	and
3	(IV) in clause (iv)—
4	(aa) in subclause (I), by
5	striking "A grantee carrying out"
6	and inserting "Subject to sub-
7	clause (II), a grantee carrying
8	out";
9	(bb) by redesignating sub-
10	clauses (II) and (III) as sub-
11	clauses (III) and (IV), respec-
12	tively;
13	(cc) by inserting after sub-
14	clause (I) the following:
15	"(II) Exceptions to repay-
16	MENT REQUIREMENT.—An eligible
17	partnership carrying out a teacher
18	and educator residency program
19	under this paragraph shall not require
20	repayment under this clause by a re-
21	cipient if the recipient is unable to
22	complete the teacher and educator
23	residency program, or the service re-
24	quirement, due to—

1	"(aa) extenuating or unfore-
2	seen financial circumstances,
3	health reasons, or personal or
4	family obligations;
5	"(bb) incapacitation;
6	"(cc) inability to secure em-
7	ployment in a school served by
8	the eligible partnership;
9	"(dd) being called to active
10	duty in the armed forces of the
11	United States; or
12	"(ee) other extraordinary
13	circumstances."; and
14	(dd) in subclause (III), as
15	redesignated by item (bb), by
16	striking "on grounds" and all
17	that follows through the period at
18	the end and inserting "on
19	grounds not covered under sub-
20	clause (II).";
21	(5) in subsection $(f)(1)$ —
22	(A) in subparagraph (B)—
23	(i) in clause (i), by inserting "or early
24	childhood education program" after
25	"school";

1	(ii) in clause (ii), by inserting "or
2	early childhood educators" after "teach-
3	ers ";
4	(iii) in clause (iii), by striking "teach-
5	er instruction and drive teacher and stu-
6	dent learning" and inserting "teacher or
7	early childhood educator instruction and
8	drive the learning of teachers or early
9	childhood educators, and students"; and
10	(iv) in clause (iv), by striking "school
11	environment" and inserting "school or
12	early childhood education program environ-
13	ment''; and
14	(B) in subparagraph (D)(i)—
15	(i) in subclause (I), by inserting ", or
16	in high-need early childhood education pro-
17	grams" before the semicolon at the end;
18	and
19	(ii) in subclause (II)—
20	(I) by inserting "or early child-
21	hood educators" after "teachers"; and
22	(II) by inserting "or high-need
23	early childhood education programs"
24	before the period at the end; and
25	(6) in subsection (g)—

1	(A) by inserting "or early childhood educa-
2	tor" after "pre-baccalaureate teacher"; and
3	(B) by inserting "or early childhood edu-
4	cators" before the period at the end.
5	(e) Accountability, Evaluation, and Informa-
6	TION.—Section 204 of the Higher Education Act of 1965
7	(20 U.S.C. 1022c) is amended—
8	(1) in subsection (a)—
9	(A) in paragraph (1), by inserting "or
10	early childhood educators" after "teachers";
11	(B) in paragraph (2), by inserting ", and
12	early childhood educator retention in the first
13	three years of an early childhood educator's ca-
14	reer" before the semicolon at the end;
15	(C) in paragraph (3)—
16	(i) by inserting "(A)" before "im-
17	provement"; and
18	(ii) by adding at the end the fol-
19	lowing:
20	"(B) in the case of eligible partnerships of-
21	fering programs that lead to State certification
22	or licensure of early childhood educators, im-
23	provement in the pass rates and scaled scores
24	for initial State certification or licensure of
25	early childhood educators; and"; and

1	(D) in paragraph $(4)(F)$, by striking "as
2	applicable,"; and
3	(2) in subsection (b)—
4	(A) by striking "shall ensure" and insert-
5	ing the following: "shall—
6	"(1) ensure"; and
7	(B) by striking "part." and inserting the
8	following: "part; and
9	"(2) in the case of an eligible partnership that
10	offers an early childhood education program that
11	does not lead to State licensure or certification as an
12	early childhood educator, clearly indicate that fact in
13	the information provided regarding the early child-
14	hood program through the grant and any reports
15	submitted under this part.".
16	(f) Accountability for Preparation Pro-
17	GRAMS.—Section 205 of the Higher Education Act of
18	1965 (20 U.S.C. 1022d) is amended—
19	(1) in the section heading, by inserting "AND
20	EARLY CHILDHOOD EDUCATORS" after "TEACH-
21	ERS'';
22	(2) by redesignating subsections (c) through (e)
23	as subsections (d) through (f), respectively;
24	(3) by inserting after subsection (b) the fol-
25	lowing:

1	"(c) State Report Card on the Quality of
2	EARLY CHILDHOOD EDUCATORS.—
3	"(1) In General.—Each State that receives
4	funds under this Act shall provide to the Secretary,
5	and make widely available to the general public, in
6	a uniform and comprehensible manner that conforms
7	with the definitions and methods established by the
8	Secretary, an annual State report card on the qual-
9	ity of early childhood educator preparation programs
10	that lead to early childhood educator licensure or
11	certification in the State.
12	"(2) Additional content.—Each State re-
13	port card issued under this subsection shall also in-
14	clude an explanation of—
15	"(A) how the State is making early child-
16	hood educators aware of available tax credit
17	programs, scholarship programs, and loan pro-
18	grams; and
19	"(B) how the State is implementing or de-
20	signing flexible early childhood educator prepa-
21	ration programs."; and
22	(4) in subsection (e), as redesignated by para-
23	graph (2)—
24	(A) in paragraph (1), by inserting "and on
25	early childhood educator qualifications and

1	preparation in the United States, including the
2	information described in subsection $(c)(2)$ "
3	after "subsection (b)(1)"; and
4	(B) in each of subparagraphs (A) and (B)
5	of paragraph (2), by striking "teaching force"
6	and inserting "teacher and early childhood edu-
7	cator force".
8	SEC. 303. MANDATORY FUNDING FOR TEACHER QUALITY
9	PARTNERSHIP PROGRAM.
10	Section 209 of the Higher Education Act of 1965 (20
11	U.S.C. 1022h) is amended to read as follows:
12	"SEC. 209. AUTHORIZATION AND APPROPRIATIONS.
13	"There are authorized to be appropriated to carry out
14	this part, and there are appropriated, out of any money
15	in the Treasury not otherwise appropriated, \$300,000,000
16	for fiscal year 2018 and each subsequent fiscal year.".
17	TITLE IV—INCREASING AND EX-
18	PANDING TAX DEDUCTION
19	FOR TEACHERS
20	SEC. 401. INCREASE IN AND EXPANSION OF DEDUCTION
21	FOR EXPENSES OF ELEMENTARY AND SEC-
22	ONDARY SCHOOL TEACHERS.
23	(a) Increase.—
24	(1) In general.—Subparagraph (D) of section
25	62(a)(2) of the Internal Revenue Code of 1986 is

1	amended by striking "\$250" and inserting "\$500
2	(\$1,500 in the case of an eligible educator teaching
3	in a high-need school, as described in section
4	465(2)(A) of the Higher Education Act of 1965, or
5	as an early childhood educator)".
6	(2) Inflation adjustment.—Section
7	62(d)(3) of such Code is amended—
8	(A) by striking "2015" and inserting
9	"2018";
10	(B) by striking "the \$250 amount" and in-
11	serting "each of the dollar amounts"; and
12	(C) by striking "2014" in subparagraph
13	(B) thereof and inserting "2017".
14	(b) Expansion to Early Childhood Edu-
15	CATORS.—Section 62(d)(1) of the Internal Revenue Code
16	of 1986 is amended—
17	(1) by striking "who is a kindergarten" and in-
18	serting "who is—
19	"(A) a kindergarten";
20	(2) by striking the period at the end and insert-
21	ing ", and"; and
22	(3) by adding at the end the following new sub-
23	paragraph:
24	"(B) an early childhood educator (as de-
25	fined in section 200 of the Higher Education

1	Act of 1965 (20 U.S.C. 1021)) in an early
2	childhood education program (as defined in sec-
3	tion 103 of such Act (20 U.S.C. 1003)) for at
4	least 1,020 hours during a year.".
5	(c) Effective Date.—The amendments made by
6	this section shall apply to amounts paid or incurred in tax-
7	able years beginning after the date of the enactment of
8	this Act.

 \bigcirc