

105<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 4184

To amend the Internal Revenue Code of 1986 to provide incentives to elementary and secondary teachers for acquisition of computer hardware and software.

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## IN THE HOUSE OF REPRESENTATIVES

JUNE 25, 1998

Ms. STABENOW (for herself, Mr. KILDEE, Ms. LOFGREN, Mr. MORAN of Virginia, Mr. KIND, Mr. SAWYER, Ms. HOOLEY of Oregon, Mr. WEYGAND, and Mr. MCGOVERN) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to provide incentives to elementary and secondary teachers for acquisition of computer hardware and software.

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 Technology  
5       Access Act of 1998”.

6       **SEC. 2. FINDINGS.**

7       The Congress finds the following:

1           (1) There is a need for widespread commitment  
2           to provide each child with a high quality education  
3           that will prepare that child to successfully compete  
4           in a global marketplace.

5           (2) The technological transformation of our  
6           schools will go to waste if elementary and secondary  
7           teachers are not provided with the support they need  
8           to effectively integrate technologies into their teach-  
9           ing.

10          (3) Teachers should be provided with the tools  
11          and time required to master a variety of techno-  
12          logical skills, redesign their lesson plans around  
13          technology-enhanced resources, and take on a com-  
14          plex new role in the technologically transformed  
15          classroom.

16          (4) Teachers receive little support for these fun-  
17          damental changes, and most teachers are left largely  
18          on their own as they struggle to integrate technology  
19          into their curricula.

20          (5) Just as our Nation's businesses are pro-  
21          vided with a variety of tax incentives to improve  
22          their business operations in order to strengthen the  
23          American economy, so also it is necessary and ap-  
24          propriate that our Nation's secondary and elemen-  
25          tary teachers are afforded similar opportunities in

1 order to fulfill our commitment to providing every  
2 child with a high quality education.

3 **SEC. 3. CREDIT FOR ACQUISITION OF COMPUTER HARD-**  
4 **WARE AND SOFTWARE BY ELEMENTARY AND**  
5 **SECONDARY TEACHERS.**

6 (a) IN GENERAL.—Subpart A of part IV of sub-  
7 chapter A of chapter 1 of the Internal Revenue Code of  
8 1986 (relating to nonrefundable personal credits) is  
9 amended by inserting after section 25A the following new  
10 section:

11 **“SEC. 25B. ACQUISITION OF COMPUTER HARDWARE AND**  
12 **SOFTWARE BY ELEMENTARY AND SECOND-**  
13 **ARY TEACHERS.**

14 “(a) ALLOWANCE OF CREDIT.—In the case of an eli-  
15 gible individual, there shall be allowed as a credit against  
16 the tax imposed by this chapter for a taxable year an  
17 amount equal to the qualified computer expenditures made  
18 by such individual for the taxable year.

19 “(b) LIMITATION.—The amount allowed under sub-  
20 section (a) for a taxable year shall not exceed \$2,000.

21 “(c) DEFINITIONS.—For purposes of subsection  
22 (a)—

23 “(1) QUALIFIED COMPUTER EXPENDITURES.—

24 “(A) IN GENERAL.—The term ‘qualified  
25 computer expenditures’ means the amount paid

1 or incurred for the acquisition of a computer,  
2 related peripheral equipment, and computer  
3 software. Such term shall not include computer  
4 software that is primarily used for entertain-  
5 ment or amusement.

6 “(B) COMPUTER, RELATED PERIPHERAL  
7 EQUIPMENT.—The terms ‘computer’ and ‘relat-  
8 ed peripheral equipment’ have the meanings  
9 given to such terms by section 168(i)(2)(B).

10 “(C) COMPUTER SOFTWARE.—The term  
11 ‘computer software’ has the meaning given to  
12 such term by section 197(e)(3)(B), except that  
13 such term shall include educational software  
14 available only to educators.

15 “(2) ELIGIBLE INDIVIDUAL.—The term ‘eligible  
16 individual’ means an individual who is a teacher in  
17 the classroom in an elementary or secondary school.

18 “(d) TERMINATION.—Subsection (a) shall not apply  
19 to expenditures made after December 31, 2003.”.

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

“Sec. 25B. Acquisition of computer hardware and software by ele-  
mentary and secondary teachers.”.

1       (c) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to taxable years beginning after  
3 December 31, 1998.

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