

106TH CONGRESS
1ST SESSION

H. R. 2845

To encourage the use of technology in the classroom.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 13, 1999

Mr. LUCAS of Kentucky introduced the following bill; which was referred to the Committee on Education and the Workforce, and in addition to the Committee on Ways and Means, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To encourage the use of technology in the classroom.

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 “21st Century Teacher
5 Training Act of 1999”.

6 **SEC. 2. GRANTS FOR CLASSROOM-RELATED COMPUTER**
7 **TRAINING FOR TEACHERS.**

8 (a) IN GENERAL.—The Secretary of Education,
9 through the Office of Educational Technology established
10 under section 216 of the Department of Education Orga-

1 nization Act (20 U.S.C. 3425), may award grants on a
2 competitive basis to local educational agencies (as defined
3 in section 14101 of the Elementary and Secondary Edu-
4 cation Act of 1965 (20 U.S.C. 8801)) to assist such agen-
5 cies in providing intensive classroom-related computer
6 training for teachers.

7 (b) MINIMUM GRANT AMOUNT.—A grant awarded
8 pursuant to subsection (a) shall be for not less than
9 \$10,000,000.

10 (c) REQUIREMENTS OF GRANT.—A grant awarded
11 pursuant to subsection (a) shall provide that—

12 (1) the grantee will enter into a contract with
13 an institution of higher education or another non-
14 profit educational provider (hereafter in this section
15 referred to as the “contractor”) under which the
16 contractor will agree to establish, operate, and pro-
17 vide the non-Federal share of the cost of a teacher
18 training program described in such subsection;

19 (2) funds made available by the Secretary to
20 the grantee pursuant to any contract entered into
21 under this section will be used to pay the Federal
22 share of the cost of establishing and operating a
23 teacher training program as provided in paragraph
24 (1); and

1 (3) the grantee will meet such other conditions
2 and standards as the Secretary determines to be
3 necessary to assure compliance with the provisions
4 of this section and will provide such technical assist-
5 ance as may be necessary to carry out the provisions
6 of this section.

7 (d) **TEACHER TRAINING PROGRAMS.**—The teacher
8 training programs authorized in subsection (a)—

9 (1) shall be conducted during the school year
10 and during the summer months;

11 (2) shall train teachers who teach grades kin-
12 dergarten through college;

13 (3) shall select teachers to become members of
14 a teacher network whose members will conduct
15 workshops for other teachers employed by the local
16 educational agency; and

17 (4) shall encourage teachers from all disciplines
18 to participate in such teacher training programs.

19 (e) **SUPPLEMENT AND NOT SUPPLANT.**—Grants
20 awarded pursuant to this section shall be used to supple-
21 ment and not supplant State and local funds available for
22 the purpose set forth in subsection (a).

1 **SEC. 3. INCOME TAX CREDIT FOR TECHNOLOGY-RELATED**
2 **PROFESSIONAL DEVELOPMENT FOR TEACH-**
3 **ERS.**

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

9 **“SEC. 25B. TECHNOLOGY-RELATED PROFESSIONAL DEVEL-**
10 **OPMENT EXPENSES OF TEACHERS.**

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

16 “(b) **MAXIMUM CREDIT.**—The credit allowed by sub-
17 section (a) for any taxable year shall not exceed \$1,000
18 with respect to each eligible teacher.

19 “(c) **ELIGIBLE TEACHER.**—For purposes of this sec-
20 tion, the term ‘eligible teacher’ means any individual—

21 “(1) who, at the time the expense is paid or in-
22 curred, is a full-time teacher for any of grades K-
23 12 in the United States, or

24 “(2) who reasonably expects to be such a full-
25 time teacher for the academic year beginning in the

1 taxable year in which such expense is paid or in-
2 curred.

3 “(d) QUALIFIED TECHNOLOGY-RELATED EX-
4 PENSES.—

5 “(1) IN GENERAL.—For purposes of this sec-
6 tion, the term ‘qualified technology-related expenses’
7 means expenses—

8 “(A) which would (but for subsection (e))
9 be allowed as a deduction under this chapter by
10 reason of being related to teaching activities re-
11 ferred to in subsection (c), and

12 “(B) which are for training in the use of
13 technology (including computers) in the class-
14 room.

15 “(2) COMPUTERS INCLUDED.—Such term in-
16 cludes the cost of any computer or technology equip-
17 ment (as defined in section 170(e)(6)(F)) if at least
18 50 percent of the use of which (whether or not in
19 the classroom) is related to teaching activities as an
20 eligible teacher.

21 “(e) DENIAL OF DOUBLE BENEFIT.—No deduction
22 shall be allowed under this chapter for any expense for
23 which a credit is allowed under this section.

1 “(f) ELECTION TO HAVE CREDIT NOT APPLY.—A
 2 taxpayer may elect to have this section not apply to any
 3 taxable year.”

4 (b) CLERICAL AMENDMENT.—The table of sections
 5 for such subpart A is amended by inserting after the item
 6 relating to section 25A the following new item:

“Sec. 25B. Technology-related professional development expenses
 of teachers.”

7 (c) EFFECTIVE DATE.—The amendments made by
 8 this section shall apply to taxable years beginning after
 9 the date of the enactment of this Act.

10 **SEC. 4. EXPANSION OF DEDUCTION FOR COMPUTER DONA-**
 11 **TIONS TO SCHOOLS AND PUBLIC LIBRARIES.**

12 (a) EXPANSION OF COMPUTER DONATIONS TO PUB-
 13 LIC LIBRARIES.—

14 (1) IN GENERAL.—Paragraph (6) of section
 15 170(e) of the Internal Revenue Code of 1986 (relat-
 16 ing to special rule for contributions of computer
 17 technology and equipment for elementary or sec-
 18 ondary school purposes) is amended by striking
 19 “qualified elementary or secondary educational con-
 20 tribution” each place it occurs in the headings and
 21 text and inserting “qualified computer contribution”.

22 (2) QUALIFIED COMPUTER CONTRIBUTION DE-
 23 FINED.—Subclause (II) of section 170(e)(6)(B)(i) of
 24 such Code (relating to qualified elementary or sec-

1 ondary educational contribution) is amended by
2 striking “or” at the end of subclause (I), by insert-
3 ing “or” at the end of subclause (II), and by insert-
4 ing after subclause (II) the following new subclause:

5 “(III) a public library (within the
6 meaning of section 213(2)(A) of the
7 Library Services and Technology Act
8 (20 U.S.C. 9122(2)(A)), as in effect
9 on the date of the enactment of the
10 New Millennium Classrooms Act, es-
11 tablished and maintained by an entity
12 described in subsection (c)(1).”.

13 (3) CONFORMING AMENDMENT.—The heading
14 of paragraph (6) of section 170(e) of such Code is
15 amended by striking “ELEMENTARY OR SECONDARY
16 SCHOOL PURPOSES” and inserting “SCHOOL AND LI-
17 BRARY PURPOSES”.

18 (b) EXTENSION OF AGE OF ELIGIBLE COM-
19 PUTERS.—Clause (ii) of section 170(e)(6)(B) of such Code
20 (defining qualified elementary or secondary educational
21 contribution) is amended—

22 (1) by striking “2 years” and inserting “3
23 years”, and

24 (2) by striking “date” the first place it appears
25 and all that follows and inserting the following:

1 “date—

2 “(I) the taxpayer acquired or re-
3 acquired the property,

4 “(II) construction of the property
5 is substantially completed in the case
6 of property constructed by the tax-
7 payer for its own use in its trade or
8 business and which is not inventory
9 with respect to the taxpayer, or

10 “(III) the property was originally
11 sold, leased, or otherwise disposed of
12 by the taxpayer in the case of prop-
13 erty reacquired by the taxpayer.”.

14 (c) REACQUIRED COMPUTERS ELIGIBLE FOR DONA-
15 TION.—Clause (iii) of section 170(e)(6)(B) of such Code
16 (defining qualified elementary or secondary educational
17 contribution) is amended by inserting “, the person from
18 whom the donor reacquires the property,” after “the
19 donor”.

20 (d) EFFECTIVE DATE.—The amendments made by
21 this section shall apply to contributions made in taxable
22 years ending after the date of the enactment of this Act.

1 **SEC. 5. CREDIT FOR COMPUTER DONATIONS TO SCHOOLS**
2 **AND PUBLIC LIBRARIES.**

3 (a) IN GENERAL.—Subpart D of part IV of sub-
4 chapter A of chapter 1 of the Internal Revenue Code of
5 1986 (relating to business related credits) is amended by
6 adding at the end the following:

7 **“SEC. 45D. CREDIT FOR COMPUTER DONATIONS TO**
8 **SCHOOLS AND PUBLIC LIBRARIES.**

9 “(a) GENERAL RULE.—For purposes of section 38,
10 the school and public library computer donation credit de-
11 termined under this section is an amount equal to 30 per-
12 cent of the qualified computer contributions made by the
13 taxpayer during the taxable year.

14 “(b) INCREASED PERCENTAGE FOR CONTRIBUTIONS
15 TO SCHOOLS OR PUBLIC LIBRARIES IN EMPOWERMENT
16 ZONES, ENTERPRISE COMMUNITIES, AND INDIAN RES-
17 ERVATIONS.—In the case of a qualified computer con-
18 tribution to an educational organization, public library, or
19 entity located in an empowerment zone or enterprise com-
20 munity designated under section 1391 or an Indian res-
21 ervation (as defined in section 168(j)(6)), subsection (a)
22 shall be applied by substituting ‘50 percent’ for ‘30 per-
23 cent’.

24 “(c) LIMITATION.—No credit shall be allowed under
25 subsection (a) for the contribution of a computer (as de-
26 fined in section 168(i)(2)(B)(ii)) if the computer software

1 (as defined in section 197(e)(3)(B)) that serves as the op-
2 erating system of such computer has not been lawfully in-
3 stalled.

4 “(d) QUALIFIED COMPUTER CONTRIBUTION.—For
5 purposes of this section, the term ‘qualified computer con-
6 tribution’ has the meaning given such term by section
7 170(e)(6)(B).

8 “(e) CERTAIN RULES MADE APPLICABLE.—For pur-
9 poses of this section, rules similar to the rules of para-
10 graphs (1) and (2) of section 41(f) shall apply.

11 “(f) TERMINATION.—This section shall not apply to
12 taxable years beginning on or after the date which is 3
13 years after the date of the enactment of the ____ Act of
14 1999.”

15 (b) CURRENT YEAR BUSINESS CREDIT CALCULA-
16 TION.—Section 38(b) of such Code (relating to current
17 year business credit) is amended by striking “plus” at the
18 end of paragraph (11), by striking the period at the end
19 of paragraph (12) and inserting “, plus”, and by adding
20 at the end the following:

21 “(13) the school and public library computer
22 donation credit determined under section 45D(a).”.

23 (c) DISALLOWANCE OF DEDUCTION BY AMOUNT OF
24 CREDIT.—Section 280C of such Code (relating to certain

1 expenses for which credits are allowable) is amended by
2 adding at the end the following:

3 “(d) CREDIT FOR SCHOOL AND PUBLIC LIBRARY
4 COMPUTER DONATIONS.—No deduction shall be allowed
5 for that portion of the qualified computer contributions
6 (as defined in section 170(e)(6)(B)) made during the tax-
7 able year that is equal to the amount of credit determined
8 for the taxable year under section 45D(a). In the case of
9 a corporation which is a member of a controlled group of
10 corporations (within the meaning of section 52(a)) or a
11 trade or business which is treated as being under common
12 control with other trades or businesses (within the mean-
13 ing of section 52(b)), this subsection shall be applied
14 under rules prescribed by the Secretary similar to the
15 rules applicable under subsections (a) and (b) of section
16 52.”

17 (d) LIMITATION ON CARRYBACK.—Subsection (d) of
18 section 39 of such Code (relating to carryback and
19 carryforward of unused credits) is amended by adding at
20 the end the following:

21 “(9) NO CARRYBACK OF SCHOOL AND PUBLIC
22 LIBRARY COMPUTER DONATION CREDIT BEFORE EF-
23 FECTIVE DATE.—No amount of unused business
24 credit available under section 45D may be carried

1 back to a taxable year beginning on or before the
2 date of the enactment of this paragraph.”.

3 (e) CLERICAL AMENDMENT.—The table of sections
4 for subpart D of part IV of subchapter A of chapter 1
5 of such Code is amended by inserting after the item relat-
6 ing to section 45C the following:

“Sec. 45D. Credit for computer donations to schools and public
libraries.”

7 (f) EFFECTIVE DATE.—The amendments made by
8 this section shall apply to contributions made in taxable
9 years beginning after the date of the enactment of this
10 Act.

○