

106TH CONGRESS
2D SESSION

H. R. 4025

To amend the Internal Revenue Code of 1986 to provide tax relief to elementary and secondary school teachers.

IN THE HOUSE OF REPRESENTATIVES

MARCH 16, 2000

Mr. SALMON (for himself, Mr. HAYWORTH, Ms. PRYCE of Ohio, Mr. GARY MILLER of California; Mr. GALLEGLY, and Mr. HANSEN) 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 tax relief to elementary and secondary school teachers.

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 “Apples for Three Mil-
5 lion Teachers Act”.

1 **SEC. 2. 2-PERCENT FLOOR ON MISCELLANEOUS ITEMIZED**
 2 **DEDUCTIONS NOT TO APPLY TO QUALIFIED**
 3 **PROFESSIONAL DEVELOPMENT EXPENSES OF**
 4 **ELEMENTARY AND SECONDARY SCHOOL**
 5 **TEACHERS.**

6 (a) IN GENERAL.—Section 67(b) of the Internal Rev-
 7 enue Code of 1986 (defining miscellaneous itemized de-
 8 ductions) is amended by striking “and” at the end of para-
 9 graph (11), by striking the period at the end of paragraph
 10 (12) and inserting “, and”, and by adding at the end the
 11 following new paragraph:

12 “(13) any deduction allowable for the qualified
 13 professional development expenses paid or incurred
 14 by an eligible teacher.”.

15 (b) DEFINITIONS.—Section 67 of such Code (relating
 16 to 2-percent floor on miscellaneous itemized deductions)
 17 is amended by adding at the end the following new sub-
 18 section:

19 “(g) QUALIFIED PROFESSIONAL DEVELOPMENT EX-
 20 PENSES OF ELIGIBLE TEACHERS.—For purposes of sub-
 21 section (b)(13)—

22 “(1) QUALIFIED PROFESSIONAL DEVELOPMENT
 23 EXPENSES.—

24 “(A) IN GENERAL.—The term ‘qualified
 25 professional development expenses’ means
 26 expenses—

1 “(i) for tuition, fees, books, supplies,
2 equipment, and transportation required for
3 the enrollment or attendance of an indi-
4 vidual in a qualified course of instruction,
5 and

6 “(ii) with respect to which a deduction
7 is allowable under section 162 (determined
8 without regard to this section).

9 “(B) QUALIFIED COURSE OF INSTRU-
10 TION.—The term ‘qualified course of instruc-
11 tion’ means a course of instruction which—

12 “(i) is—

13 “(I) directly related to the cur-
14 riculum and academic subjects in
15 which an eligible teacher provides in-
16 struction, or

17 “(II) designed to enhance the
18 ability of an eligible teacher to under-
19 stand and use State standards for the
20 academic subjects in which such
21 teacher provides instruction,

22 “(ii) may—

23 “(I) provide instruction in how to
24 teach children with different learning
25 styles, particularly children with dis-

1 abilities and children with special
2 learning needs (including children who
3 are gifted and talented), or

4 “(II) provide instruction in how
5 best to discipline children in the class-
6 room and identify early and appro-
7 priate interventions to help children
8 described in subclause (I) to learn,

9 “(iii) is tied to challenging State or
10 local content standards and student per-
11 formance standards,

12 “(iv) is tied to strategies and pro-
13 grams that demonstrate effectiveness in in-
14 creasing student academic achievement
15 and student performance, or substantially
16 increasing the knowledge and teaching
17 skills of an eligible teacher,

18 “(v) is of sufficient intensity and du-
19 ration to have a positive and lasting im-
20 pact on the performance of an eligible
21 teacher in the classroom (which shall not
22 include 1-day or short-term workshops and
23 conferences), except that this clause shall
24 not apply to an activity if such activity is
25 1 component described in a long-term com-

1 prehensive professional development plan
2 established by an eligible teacher and the
3 teacher’s supervisor based upon an assess-
4 ment of the needs of the teacher, the stu-
5 dents of the teacher, and the local edu-
6 cational agency involved, and

7 “(vi) is part of a program of profes-
8 sional development which is approved and
9 certified by the appropriate local edu-
10 cational agency as furthering the goals of
11 the preceding clauses.

12 “(C) LOCAL EDUCATIONAL AGENCY.—The
13 term ‘local educational agency’ has the meaning
14 given such term by section 14101 of the Ele-
15 mentary and Secondary Education Act of 1965,
16 as in effect on the date of the enactment of this
17 subsection.

18 “(2) ELIGIBLE TEACHER.—

19 “(A) IN GENERAL.—The term ‘eligible
20 teacher’ means an individual who is a kinder-
21 garten through grade 12 classroom teacher in
22 an elementary or secondary school.

23 “(B) ELEMENTARY OR SECONDARY
24 SCHOOL.—The terms ‘elementary school’ and
25 ‘secondary school’ have the meanings given

1 such terms by section 14101 of the Elementary
2 and Secondary Education Act of 1965 (20
3 U.S.C. 8801), as so in effect.”.

4 (b) EFFECTIVE DATE.—The amendments made by
5 this section shall apply to taxable years beginning after
6 December 31, 2000.

7 **SEC. 3. CREDIT TO ELEMENTARY AND SECONDARY SCHOOL**
8 **TEACHERS WHO PROVIDE CLASSROOM MATE-**
9 **RIALS.**

10 (a) IN GENERAL.—Subpart B of part IV of sub-
11 chapter A of chapter 1 of the Internal Revenue Code of
12 1986 is amended by adding at the end the following new
13 section:

14 **“SEC. 30B. CREDIT TO ELEMENTARY AND SECONDARY**
15 **SCHOOL TEACHERS WHO PROVIDE CLASS-**
16 **ROOM MATERIALS.**

17 “(a) ALLOWANCE OF CREDIT.—In the case of an eli-
18 gible teacher, there shall be allowed as a credit against
19 the tax imposed by this chapter for such taxable year an
20 amount equal to the qualified elementary and secondary
21 education expenses which are paid or incurred by the tax-
22 payer during such taxable year.

23 “(b) MAXIMUM CREDIT.—The credit allowed by sub-
24 section (a) for any taxable year shall not exceed \$100.

25 “(c) DEFINITIONS.—

1 “(1) ELIGIBLE TEACHER.—The term ‘eligible
2 teacher’ means an individual who is a kindergarten
3 through grade 12 classroom teacher, instructor,
4 counselor, aide, or principal in an elementary or sec-
5 ondary school on a full-time basis for an academic
6 year ending during a taxable year.

7 “(2) QUALIFIED ELEMENTARY AND SECONDARY
8 EDUCATION EXPENSES.—The term ‘qualified ele-
9 mentary and secondary education expenses’ means
10 expenses for books, supplies (other than nonathletic
11 supplies for courses of instruction in health or phys-
12 ical education), computer equipment (including re-
13 lated software and services) and other equipment,
14 and supplementary materials used by an eligible
15 teacher in the classroom.

16 “(3) ELEMENTARY OR SECONDARY SCHOOL.—
17 The term ‘elementary or secondary school’ means
18 any school which provides elementary education or
19 secondary education (through grade 12), as deter-
20 mined under State law.

21 “(d) SPECIAL RULES.—

22 “(1) DENIAL OF DOUBLE BENEFIT.—No deduc-
23 tion shall be allowed under this chapter for any ex-
24 pense for which credit is allowed under this section.

1 “(2) APPLICATION WITH OTHER CREDITS.—

2 The credit allowable under subsection (a) for any
3 taxable year shall not exceed the excess (if any) of—

4 “(A) the regular tax for the taxable year,
5 reduced by the sum of the credits allowable
6 under subpart A and the preceding sections of
7 this subpart, over

8 “(B) the tentative minimum tax for the
9 taxable year.

10 “(e) ELECTION TO HAVE CREDIT NOT APPLY.—A
11 taxpayer may elect to have this section not apply for any
12 taxable year.”.

13 (b) CLERICAL AMENDMENT.—The table of sections
14 for subpart B of part IV of subchapter A of chapter 1
15 of such Code is amended by adding at the end the fol-
16 lowing new item:

 “Sec. 30B. Credit to elementary and secondary school teachers
 who provide classroom materials.”.

17 (c) EFFECTIVE DATE.—The amendments made by
18 this section shall apply to taxable years beginning after
19 December 31, 2000.

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