

110TH CONGRESS
1ST SESSION

H. R. 1058

To amend the Internal Revenue Code of 1986 to allow the Hope Scholarship Credit to be used for elementary and secondary expenses.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 14, 2007

Mr. PAUL (for himself and Mr. McCOTTER) 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 allow the Hope Scholarship Credit to be used for elementary and secondary expenses.

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 “Hope Plus Scholarship
5 Act of 2007”.

1 **SEC. 2. HOPE SCHOLARSHIP CREDIT AVAILABLE FOR ELE-**
2 **MENTARY AND SECONDARY EDUCATIONAL**
3 **EXPENSES.**

4 (a) IN GENERAL.—Subsection (f) of section 25A of
5 the Internal Revenue Code of 1986 is amended by adding
6 at the end the following new paragraph:

7 “(3) SPECIAL RULE FOR HOPE SCHOLARSHIP
8 CREDIT.—In the case of the Hope Scholarship Cred-
9 it, the term ‘qualified tuition and related expenses’
10 shall include ‘qualified elementary and secondary
11 education expenses’ (as defined in section
12 530(b)(4)); except that—

13 “(A) such term shall include a contribution
14 or gift to the school (other than the home
15 school) at which dependents of the taxpayer are
16 attending, and

17 “(B) the term ‘school’ shall include a home
18 school.”.

19 (b) EFFECTIVE DATE.—The amendment made by
20 this section shall apply to taxable years beginning after
21 December 31, 2006.

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