

105TH CONGRESS  
2D SESSION

# H. R. 4185

To amend the Internal Revenue Code of 1986 to provide incentives to elementary and secondary teachers for technology-related training for purposes of integrating educational technologies into the courses taught in our Nation's classrooms.

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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, Mr. MCGOVERN, and Mr. LEVIN) 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 technology-related training for purposes of integrating educational technologies into the courses taught in our Nation's classrooms.

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 Training Act of 1998".

1 **SEC. 2. INCREASED LIFETIME LEARNING CREDIT FOR**  
2 **TECHNOLOGY TRAINING FOR ELEMENTARY**  
3 **AND SECONDARY TEACHERS.**

4 (a) IN GENERAL.—Subsection (c) of section 25A of  
5 the Internal Revenue Code of 1986 (relating to lifetime  
6 learning credit) is amended by adding at the end the fol-  
7 lowing new paragraph:

8 “(3) SPECIAL RULE FOR TECHNOLOGY TRAIN-  
9 ING FOR ELEMENTARY AND SECONDARY TEACH-  
10 ERS.—If any portion of the qualified tuition and re-  
11 lated expenses to which this subsection applies—

12 “(A) is paid or incurred by an individual  
13 who is a teacher in the classroom in an elemen-  
14 tary or secondary school, and

15 “(B) is incurred before January 1, 2004—

16 “(i) for the enrollment or attendance  
17 of such individual in a course of instruc-  
18 tion on basic or advanced computer func-  
19 tions or computer software (including edu-  
20 cational software offered by a single insti-  
21 tution) approved for such individual by  
22 such local educational agency, and

23 “(ii) for purposes of integrating mate-  
24 rials covered by such course into the  
25 courses taught in the elementary or sec-  
26 ondary classroom,

1 paragraph (1) shall be applied with respect to such  
2 portion by substituting ‘50 percent’ for ‘20 per-  
3 cent’.”.

4 (b) EFFECTIVE DATE.—The amendment made by  
5 subsection (a) shall apply to expenses paid after December  
6 31, 1998, for education furnished in academic periods be-  
7 ginning after such date.

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