

105TH CONGRESS
2D SESSION

S. 2229

To amend the Internal Revenue Code of 1986 to provide an increase in the lifetime learning education credit for expenses of teachers in improving technology training.

IN THE SENATE OF THE UNITED STATES

JUNE 25, 1998

Mr. LEVIN introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to provide an increase in the lifetime learning education credit for expenses of teachers in improving technology training.

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. INCREASED LIFETIME LEARNING CREDIT FOR**
4 **TECHNOLOGY TRAINING OF ELEMENTARY**
5 **AND SECONDARY TEACHERS.**

6 (a) IN GENERAL.—Section 25A(c) of the Internal
7 Revenue Code of 1986 (relating to lifetime learning credit)
8 is amended by adding at the end the following new para-
9 graph:

1 “(3) SPECIAL RULE FOR TECHNOLOGY TRAIN-
2 ING OF CERTAIN TEACHERS.—If any portion of the
3 qualified tuition and related expenses to which this
4 subsection applies—

5 “(A) are paid or incurred by an individual
6 who is a kindergarten through grade 12 teacher
7 in an elementary or secondary school, and

8 “(B) are incurred as part of a program
9 which is approved and certified by the appro-
10 priate local educational agency as directly relat-
11 ed to improvement of the individual’s capacity
12 to use technology in teaching,

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

16 (b) EFFECTIVE DATE.—The amendment made by
17 this section shall apply to expenses paid after December
18 31, 1998, for education furnished in academic periods be-
19 ginning after such date.

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