

107TH CONGRESS
1ST SESSION

H. R. 2411

To amend the Internal Revenue Code of 1986 to allow a credit against income tax to professional school personnel in grades K–12.

IN THE HOUSE OF REPRESENTATIVES

JUNE 28, 2001

Mr. PAUL (for himself, Mr. BARTLETT of Maryland, and Mr. TIAHRT) 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 a credit against income tax to professional school personnel in grades K–12.

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 “Professional Educators
5 Tax Relief Act of 2001”.

6 **SEC. 2. TAX CREDIT FOR PROFESSIONAL SCHOOL PER-**
7 **SONNEL IN GRADES K–12.**

8 (a) IN GENERAL.—Subpart A of part IV of sub-
9 chapter A of chapter 1 of the Internal Revenue Code of

1 1986 (relating to nonrefundable personal credits) is
2 amended by inserting after section 25B the following new
3 section:

4 **“SEC. 25C. PROFESSIONAL SCHOOL PERSONNEL IN GRADES**
5 **K-12.**

6 “(a) ALLOWANCE OF CREDIT.—In the case of an eli-
7 gible individual, there shall be allowed as a credit against
8 the tax imposed by this chapter for the taxable year the
9 amount of \$1,000.

10 “(b) ELIGIBLE INDIVIDUAL.—For purposes of this
11 section, the term ‘eligible individual’ means any
12 individual—

13 “(1) who is employed—

14 “(A) on a full-time basis or in another ca-
15 pacity (including librarians) in any of the
16 grades kindergarten through grade 12, or

17 “(B) in a position which involves regular
18 contact with students in any of such grades,
19 and

20 “(2) whose position involves the formulation or
21 implementation of the academic program for any of
22 the grades kindergarten through 12.”.

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

“Sec. 25C. Professional school personnel in grades K-12.”.

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

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