

107TH CONGRESS
2D SESSION

H. R. 3889

To amend the Internal Revenue Code of 1986 to provide a tax credit for teachers and principals who work in certain low income schools.

IN THE HOUSE OF REPRESENTATIVES

MARCH 6, 2002

Mrs. WILSON of New Mexico (for herself and Mr. WELLER) 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 a tax credit for teachers and principals who work in certain low income schools.

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 Tax Credit
5 Act of 2002”.

6 **SEC. 2. CREDIT FOR EDUCATORS IN CERTAIN ELEMENTARY**
7 **OR SECONDARY SCHOOLS.**

8 (a) IN GENERAL.—Subpart A of part IV of sub-
9 chapter A of chapter 1 of the Internal Revenue Code of
10 1986 (relating to nonrefundable personal credits) is

1 amended by inserting after section 25B the following new
2 section:

3 **“SEC. 25C. EDUCATORS IN CERTAIN ELEMENTARY AND**
4 **SECONDARY SCHOOLS.**

5 “(a) ALLOWANCE OF CREDIT.—In the case of an eli-
6 gible educator, there shall be allowed as a credit against
7 the tax imposed by this chapter for a taxable year an
8 amount equal to \$2,000.

9 “(b) DEFINITIONS.—For purposes of this section—

10 “(1) ELIGIBLE EDUCATOR.—The term ‘eligible
11 educator’ means an individual who—

12 “(i) is a teacher, assistant teacher,
13 principal, or assistant principal in an eligi-
14 ble elementary or secondary school, and

15 “(ii) is employed on a full-time basis
16 at such school for at least 6 months during
17 the taxable year.

18 “(2) ELIGIBLE ELEMENTARY OR SECONDARY
19 SCHOOL.—The term ‘eligible elementary or sec-
20 ondary school’ means any school that is the bene-
21 ficiary of assistance under part A of title I of the
22 Elementary and Secondary Education Act of 1965
23 (as amended by the No Child Left Behind Act of
24 2001 (Public Law 107–110)).”.

1 (b) CLERICAL AMENDMENT.—The table of sections
2 for subpart A of part IV of subchapter A of chapter 1
3 of such Code is amended by inserting after the item relat-
4 ing to section 25B the following new item:

“Sec. 25C. Educators in certain elementary and secondary
schools.”.

5 (c) EFFECTIVE DATE.—The amendments made by
6 this section shall apply to taxable years beginning after
7 December 31, 2002.

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