

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

3 **“SEC. 25C. PROFESSIONAL SCHOOL PERSONNEL IN GRADES**

4 **K-12.**

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

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

12 “(1) who is employed—

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

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

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

22 (b) CLERICAL AMENDMENT.—The table of sections
23 for such subpart A is amended by inserting after the item
24 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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