

110TH CONGRESS
1ST SESSION

H. R. 4078

To amend the Internal Revenue Code of 1986 to allow elementary and secondary school teachers a credit against income tax for professional development and training expenses.

IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 5, 2007

Mr. PAUL 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 elementary and secondary school teachers a credit against income tax for professional development and training expenses.

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 “Education Professional
5 Development Tax Credit Act of 2007”.

1 **SEC. 2. CREDIT FOR PROFESSIONAL DEVELOPMENT AND**
2 **TRAINING EXPENSES OF ELEMENTARY AND**
3 **SECONDARY SCHOOL TEACHERS.**

4 (a) IN GENERAL.—Subpart A of part IV of sub-
5 chapter A of chapter 1 of the Internal Revenue Code of
6 1986 (relating to nonrefundable personal credits) is
7 amended by inserting after section 25D the following new
8 section:

9 **“SEC. 25E. PROFESSIONAL DEVELOPMENT AND TRAINING**
10 **EXPENSES OF ELEMENTARY AND SEC-**
11 **ONDARY SCHOOL TEACHERS.**

12 “(a) ALLOWANCE OF CREDIT.—In the case of an eli-
13 gible individual, there shall be allowed as a credit against
14 the tax imposed by this section an amount equal to the
15 professional development and training expenses paid or in-
16 curred by the taxpayer during the taxable year.

17 “(b) ELIGIBLE INDIVIDUAL.—For purposes of this
18 section—

19 “(1) IN GENERAL.—The term ‘eligible indi-
20 vidual’ means any individual who—

21 “(A) is a teacher in an elementary or sec-
22 ondary school, and

23 “(B) is employed on a full-time basis for
24 an academic year ending during the taxable
25 year.

1 “(2) EXCLUDED INDIVIDUALS.—Such term
2 does not include an individual who is employed, on
3 a full-time basis for such academic year, as other
4 staff (as defined in section 9101(29) of the Elemen-
5 tary and Secondary Education Act of 1965 (20
6 U.S.C. 7801(29))).

7 “(c) PROFESSIONAL DEVELOPMENT AND TRAINING
8 EXPENSES.—For purposes of this section, the term ‘pro-
9 fessional development and training expenses’ means ex-
10 penses which would (but for subsection (e)) be allowed as
11 a deduction under section 212 by reason of being a teacher
12 at an elementary or secondary school, including expenses
13 for any course in any subject in which the eligible indi-
14 vidual is certified to teach or becomes certified to teach
15 within 1 year after completing the course.

16 “(d) ELEMENTARY OR SECONDARY SCHOOL.—For
17 purposes of this section, the term ‘elementary or sec-
18 ondary school’ means any organization described in sec-
19 tion 170(b)(1)(A)(ii) which provides education solely at or
20 below the 12th grade.

21 “(e) DENIAL OF DOUBLE BENEFIT.—No deduction
22 shall be allowed for any amount for which credit is allowed
23 under this section.”.

1 (b) CLERICAL AMENDMENT.—The table of sections
2 for such subpart IV is amended by inserting after the item
3 relating to section 25D the following new item:

 “Sec. 25E. Professional development and training expenses of elementary and
 secondary school teachers.”.

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

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