### <sup>116TH CONGRESS</sup> 1ST SESSION H.R. 1691

To require the Secretary of Education to provide assistance to the immediate family of elementary or secondary school staff members killed in an act of violence while performing school duties.

#### IN THE HOUSE OF REPRESENTATIVES

#### March 12, 2019

Mr. HASTINGS (for himself, Ms. WILSON of Florida, Ms. MOORE, and Ms. WILD) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Education and Labor, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

# A BILL

- To require the Secretary of Education to provide assistance to the immediate family of elementary or secondary school staff members killed in an act of violence while performing school duties.
  - 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 Victims' Fam-
- 5 ily Assistance Act of 2019".

## TITLE I—DEFINITIONS

#### 2 SEC. 101. DEFINITIONS.

3 In this title:

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4 (1) COST OF ATTENDANCE.—The term "cost of
5 attendance" has the meaning given that term in sec6 tion 472 of the Higher Education Act of 1965 (20
7 U.S.C. 1087ll).

8 (2) DEPENDENT CHILD.—The term "dependent 9 child" means a son or daughter of the victim 10 (whether natural or adopted) who is under 25 years 11 old.

12 (3) ESEA TERMS.—The terms "elementary
13 school" and "secondary school" have the meanings
14 given such terms in section 8101 of the Elementary
15 and Secondary Education Act of 1965 (20 U.S.C.
16 7801).

17 (4) INSTITUTION OF HIGHER EDUCATION.—The
18 term "institution of higher education" has the
19 meaning given that term in section 102 of the High20 er Education Act of 1965 (20 U.S.C. 1002).

(5) SURVIVING SPOUSE.—The term "surviving
spouse" means the spouse of the victim, as determined under applicable State law, at the time of the
victim's death.

(6) SECRETARY.—The term "Secretary" means
 the Secretary of Education.

VICTIM.—The term "victim" 3 (7)means a 4 teacher, administrator, employee, or paid or unpaid 5 staff member of an elementary school or secondary 6 school who was killed by another person as a result 7 of an act of violence while performing duties as such 8 teacher, administrator, employee, or staff member, 9 without regard to whether such performance takes 10 place before, during, or after the school day or on 11 or off school grounds.

#### 12 SEC. 102. DEATH BENEFIT, FUNERAL ASSISTANCE, AND LIV-

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#### ING ALLOWANCE FOR FAMILIES OF VICTIMS.

In any case in which the Secretary of Education determines that a teacher, administrator, employee, or paid
or unpaid staff member meets the definition of victim, the
Secretary shall—

(1) pay a death benefit of \$325,000 and a separate payment of not more than \$1,500 to be used
for funeral expenses, as follows (if the payee indicated is living on the date on which the determination is made)—

23 (A) if there is no dependent child who sur24 vived the victim, to the surviving spouse of the
25 victim;

| 1  | (B) if there is at least 1 dependent child         |
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| 2  | who survived the victim and a surviving spouse     |
| 3  | of the victim, 50 percent to the surviving de-     |
| 4  | pendent child (or children, in equal shares) and   |
| 5  | 50 percent to the surviving spouse;                |
| 6  | (C) if there is no surviving spouse of the         |
| 7  | victim, to the surviving dependent child (or chil- |
| 8  | dren, in equal shares);                            |
| 9  | (D) if there is no surviving spouse of the         |
| 10 | victim and no surviving dependent child—           |
| 11 | (i) to the surviving individual (or indi-          |
| 12 | viduals, in shares per the designation, or,        |
| 13 | otherwise, in equal shares) designated by          |
| 14 | the victim to receive benefits under this          |
| 15 | section in the most recently executed des-         |
| 16 | ignation of beneficiary of the victim on file      |
| 17 | at the time of death with the victim's em-         |
| 18 | ployer, agency, organization, or unit; or          |
| 19 | (ii) if there is no individual qualifying          |
| 20 | under clause (i), to the surviving individual      |
| 21 | (or individuals, in equal shares) designated       |
| 22 | by the victim to receive benefits under the        |
| 23 | most recently executed life insurance policy       |
| 24 | of the victim on file at the time of death         |

| 1  |           | with the victim's employer, agency, organi-       |
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| 2  |           | zation, or unit;                                  |
| 3  |           | (E) if there is no individual qualifying          |
| 4  |           | under subparagraph (A), (B), (C), or (D), to      |
| 5  |           | the surviving parent (or parents, in equal        |
| 6  |           | shares) of the victim; or                         |
| 7  |           | (F) if there is no individual qualifying          |
| 8  |           | under subparagraph (A), (B), (C), (D), or (E),    |
| 9  |           | to the surviving individual (or individuals, in   |
| 10 |           | equal shares) who would qualify under the defi-   |
| 11 |           | nition of the term "dependent child" but for      |
| 12 |           | age; and  |
| 13 |           | (2) pay a living allowance of \$900 per month—    |
| 14 |           | (A) to the surviving spouse of the victim,        |
| 15 |           | until the earlier of the spouse's death or remar- |
| 16 |           | riage; or   |
| 17 |           | (B) if there is no surviving spouse of the        |
| 18 |           | victim, to the surviving dependent child who      |
| 19 |           | have not reached the age of 18 (or such chil-     |
| 20 |           | dren, in equal shares) until such children reach  |
| 21 |           | the age of 18.                                    |
| 22 | SEC. 103. | DEPENDENT UNDERGRADUATE EDUCATION AS-             |
| 23 |           | SISTANCE.   |
| 24 | (a) .     | Annual Amount.—                                   |

(1) IN GENERAL.—In any case in which the Secretary of Education determines that a teacher, administrator, employee, or paid or unpaid staff member meets the definition of victim, the Secretary shall provide the following educational assistance allowance, for each dependent child of the victim enrolled or accepted for enrollment at a program of undergraduate instruction at an institution of higher education: (A) The educational assistance allowance

10 (A) The educational assistance allowance
11 on behalf of a dependant child who is pursuing
12 a program of education consisting of institu13 tional courses shall be paid at the monthly rate
14 of \$1,224 for full-time, \$967 for three-quarter15 time, or \$710 for half-time pursuit.

16 (B) The educational assistance allowance
17 on behalf of a dependent child pursuing a pro18 gram of education on less than a half-time basis
19 shall be paid at the rate of the lesser of—

20 (i) the established charges for tuition
21 and fees that the educational institution
22 involved requires similarly circumstanced
23 nonveterans enrolled in the same program
24 to pay; or

(ii) \$1,224 per month for a full-time course.

3 (C) The educational assistance allowance 4 to be paid on behalf of a dependent child who 5 is pursuing a full-time program of education 6 which consists of institutional courses and alter-7 nate phases of training in a business or indus-8 trial establishment with the training in the 9 business or industrial establishment being 10 strictly supplemental to the institutional portion, shall be computed at the rate of \$1,224 12 per month.

13 (D) A dependent child who is enrolled in 14 an educational institution for a "farm coopera-15 tive" program consisting of institutional agri-16 cultural courses prescheduled to fall within 44 17 weeks (using "week" as defined under section 18 205 of the Federal-State Extended Unemploy-19 ment Compensation Act of 1970 (26 U.S.C. 20 3304 note)) of any period of 12 consecutive 21 months and who pursues such program on—

(i) a full-time basis (a minimum of 10 clock hours per week or 440 clock hours in such year prescheduled to provide not less

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| 1  | than 80 clock hours in any three-month           |
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| 2  | period);   |
| 3  | (ii) a three-quarter-time basis (a min-          |
| 4  | imum of 7 clock hours per week); or              |
| 5  | (iii) a half-time basis (a minimum of            |
| 6  | 5 clock hours per week), shall be eligible to    |
| 7  | receive an educational assistance allowance      |
| 8  | at the appropriate rate provided in sub-         |
| 9  | paragraph (B) of this subsection, if such        |
| 10 | dependent child is concurrently engaged in       |
| 11 | agricultural employment which is relevant        |
| 12 | to such institutional agricultural courses as    |
| 13 | determined under standards prescribed by         |
| 14 | the Secretary. In computing the foregoing        |
| 15 | clock hour requirements there shall be in-       |
| 16 | cluded the time involved in field trips and      |
| 17 | individual and group instruction sponsored       |
| 18 | and conducted by the educational institu-        |
| 19 | tion through a duly authorized instructor        |
| 20 | of such institution in which the person is       |
| 21 | enrolled.  |
| 22 | (E) The monthly educational assistance al-       |
| 23 | lowance to be paid on behalf of a dependent      |
| 24 | child pursuing a farm cooperative program        |
| 25 | under this section shall be \$636 for full-time, |

\$477 for three-quarter-time, or \$319 for halftime pursuit.

3 (F)(i) Subject to clause (iii), the amount of
4 educational assistance payable under this sub5 section for a licensing or certification test de6 scribed below, is the lesser of \$2,000 or the fee
7 charged for the test. Qualifying licensing or cer8 tification tests shall be determined by the Sec9 retary, which may include—

(I) such licensing or certification tests 10 11 the successful completion of which dem-12 onstrates an individual's possession of the 13 knowledge or skill required to enter into, 14 maintain, or advance in employment in a 15 predetermined and identified vocation or 16 profession, provided such tests and the li-17 censing or credentialing organizations or 18 entities that offer such tests are approved 19 by the Secretary; and

20 (II) national tests for admission to in21 stitutions of higher education (such as the
22 Scholastic Aptitude Test (SAT), Law
23 School Admission Test (LSAT), Graduate
24 Record Exam (GRE), and Graduate Man25 agement Admission Test (GMAT)) and na-

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| 1  | tional tests providing an opportunity for          |
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| 2  | course credit at institutions of higher edu-       |
| 3  | cation (such as the Advanced Placement             |
| 4  | (AP) exam and College-Level Examination            |
| 5  | Program (CLEP)).                                   |
| 6  | (ii) The number of months of educational           |
| 7  | assistance in the case of any individual for such  |
| 8  | licensing or certification test is equal to the    |
| 9  | number (including any fraction) determined by      |
| 10 | dividing the total amount paid to such indi-       |
| 11 | vidual for such test by the full-time monthly in-  |
| 12 | stitutional rate of the educational assistance al- |
| 13 | lowance which, except for clause (i), such indi-   |
| 14 | vidual would otherwise be paid under chapter       |
| 15 | 35 of title 38, United States Code.                |
| 16 | (iii) In no event shall payment of edu-            |
| 17 | cational assistance under this subsection for      |
| 18 | such a test exceed the amount of the individ-      |
| 19 | ual's available educational assistance as deter-   |
| 20 | mined by the Secretary and in accordance with      |
| 21 | this Act.  |
| 22 | (G)(i) Subject to clause (iii), the amount of      |
| 23 | educational assistance payable under this sec-     |
| 24 | tion for a national test for admission or na-      |
| 25 | tional test providing an opportunity for course    |

| 1  | credit at an institution of higher education, is      |
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| 2  | the amount of the fee charged for the test.           |
| 3  | (ii) The number of months of educational              |
| 4  | assistance provided in the case of any individual     |
| 5  | for a test described in clause (i) is equal to the    |
| 6  | number (including any fraction) determined by         |
| 7  | dividing the total amount of educational assist-      |
| 8  | ance paid such individual for such test by the        |
| 9  | full-time monthly institutional rate of edu-          |
| 10 | cational assistance, except for clause (i), such      |
| 11 | individual would otherwise be paid under this         |
| 12 | section.  |
| 13 | (iii) In no event shall payment of edu-               |
| 14 | cational assistance under this subsection for a       |
| 15 | test described in clause (i) exceed the amount        |
| 16 | of the individual's available educational assist-     |
| 17 | ance as determined by the Secretary and in ac-        |
| 18 | cordance with this Act.                               |
| 19 | (2) Relation to other assistance.—Assist-             |
| 20 | ance provided under this subsection shall not be con- |
| 21 | sidered for the purpose of awarding Federal assist-   |
| 22 | ance under title IV of the Higher Education Act of    |
| 23 | 1965 (20 U.S.C. 1070 et seq.), except that in no      |
| 24 | case shall the sum of the total amount of student fi- |
| 25 | nancial assistance awarded to a dependent child       |

| 1  | under such title and the amount of assistance pro-        |
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| 2  | vided under this subsection exceed the child's total      |
| 3  | cost of attendance.                                       |
| 4  | (3) DURATION OF ASSISTANCE.—A dependent                   |
| 5  | child may receive assistance under this subsection        |
| 6  | for not more than a total of 5 years.                     |
| 7  | (4) SATISFACTORY PROGRESS.—To be eligible                 |
| 8  | to receive assistance under this subsection, the de-      |
| 9  | pendent child shall be considered to be making satis-     |
| 10 | factory progress, pursuant to section $484(a)(2)$ of      |
| 11 | the Higher Education Act of 1965, at the institution      |
| 12 | of higher education.                                      |
| 13 | (5) EFFECT OF PARENTAL DEATH OR REMAR-                    |
| 14 | RIAGE.—The death or remarriage of the surviving           |
| 15 | spouse of the victim shall not affect a dependent         |
| 16 | child's eligibility for assistance under this subsection. |
| 17 | (b) Pell Grant Treatment.—Section 473(b) of               |
| 18 | the Higher Education Act of 1965 is amended—              |
| 19 | (1) in paragraph $(2)(B)$ —                               |
| 20 | (A) by striking "or" at the end of clause                 |
| 21 | (i);  |
| 22 | (B) by striking "; and" at the end of                     |
| 23 | clause (i) and inserting "; or"; and                      |
| 24 | (C) by adding at the end the following:                   |
|    |   |

| 1 | "(iii) a victim (as defined in section     |
|---|--|
| 2 | 101 of the Teacher Victims' Family Assist- |
| 3 | ance Act of 2019); and".                   |

4 (c) NOTICE OF TAX TREATMENT.—The Secretary
5 shall provide a notice to each individual receiving assist6 ance under this section, including under the amendments
7 made under subsection (b), that such assistance is exclud8 able from gross income under section 139H of the Internal
9 Revenue Code of 1986.

#### 10 SEC. 104. OTHER TERMS AND CONDITIONS OF BENEFITS.

11 The benefits under section 102 and 103(a) shall have12 the following terms and conditions:

13 (1) On October 1 of each fiscal year beginning 14 after the date of enactment of this Act, the Sec-15 retary of Education shall adjust the level of each 16 benefit payable immediately before such October 1, 17 to reflect the annual percentage change in the Con-18 sumer Price Index for All Urban Consumers, pub-19 lished by the Bureau of Labor Statistics, occurring 20 in the 1-year period ending on June 1 immediately 21 preceding such October 1.

(2) The benefits shall be in addition to any
other benefit that may be due from any other
source.

| 1  | (3) No benefit paid shall be subject to execution   |
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| 2  | or attachment.                                      |
| 3  | (4) Any benefit (other than living expenses)        |
| 4  | paid with respect to the victim shall be the amount |
| 5  | payable as of the date of death of such victim.     |
| 6  | TITLE II—TAX PROVISIONS RE-                         |
| 7  | LATING TO ELEMENTARY OR                             |
| 8  | SECONDARY SCHOOL STAFF                              |
| 9  | MEMBERS KILLED IN AN ACT                            |
| 10 | OF VIOLENCE WHILE PER-                              |
| 11 | FORMING SCHOOL DUTIES                               |
| 12 | SEC. 201. TAX PROVISIONS RELATING TO ELEMENTARY OR  |
| 13 | SECONDARY SCHOOL STAFF MEMBERS                      |
| 14 | KILLED IN AN ACT OF VIOLENCE WHILE PER-             |
| 15 | FORMING SCHOOL DUTIES.                              |
| 16 | (a) TEACHER'S WAGES IN YEAR OF DEATH EX-            |
| 17 | CLUDED FROM INCOME.—                                |
| 18 | (1) IN GENERAL.—Part II of subchapter J of          |
| 19 | chapter 1 of the Internal Revenue Code of 1986 is   |
| 20 | amended by adding at the end the following new sec- |
| 21 | tion:   |

# "SEC. 693. INCOME TAXES OF ELEMENTARY OR SECONDARY SCHOOL STAFF MEMBERS KILLED IN AN ACT OF VIOLENCE WHILE PERFORMING SCHOOL DUTIES.

5 "In the case of any individual who is a victim (as 6 defined by section 101(7) of the Teacher Victims' Family 7 Assistance Act of 2019), any tax imposed by this subtitle 8 on any amount received by such individual by reason of 9 school employment shall not apply with respect to the tax-10 able year in which falls the date of death of the indi-11 vidual.".

(2) W-2 REPORTING.—Section 6051(a) of such
Code is amended by striking "and" at the end of
paragraph (16), by striking the period at the end of
paragraph (17) and inserting ", and", and by inserting after paragraph (17) the following new paragraph:

"(18) the aggregate amount not subject to tax
under subtitle A by reason of section 693 (relating
to income taxes of elementary or secondary school
staff members killed in an act of violence while performing school duties).".

23 (3) CLERICAL AMENDMENT.—The table of sec24 tions for part II of subchapter J of chapter 1 of
25 such Code is amended by inserting at the end the
26 following new item:

"Sec. 693. Income taxes of elementary or secondary school staff members killed in an act of violence while performing school duties.".

1 (b) EXCLUSION OF TEACHER VICTIM FAMILY AS-2 SISTANCE.— 3 (1) IN GENERAL.—Part III of subchapter B of 4 chapter 1 of such Code (relating to items specifically 5 excluded from gross income) is amended by inserting 6 after section 139G the following new section: 7 "SEC. 139H. TEACHER VICTIM FAMILY ASSISTANCE. 8 "In the case of an individual, gross income does not 9 include any amount received under title I of the Teacher 10 Victims' Family Assistance Act of 2019.". 11 (2) CLERICAL AMENDMENT.—The table of sec-12 tions for such part is amended by inserting after the 13 item relating to section 139G the following new 14 item: "Sec. 139H. Teacher victim family assistance.".

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

#### 18 SEC. 202. TEACHER VICTIMS' FAMILY FUND.

(a) ESTABLISHMENT.—Subchapter A of chapter 98
of the Internal Revenue Code of 1986 is amended by adding at the end the following:

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#### 1 "SEC. 9512. TEACHER VICTIMS' FAMILY TRUST FUND.

2 "(a) CREATION OF TRUST FUND.—There is estab-3 lished in the Treasury of the United States a trust fund to be known as the 'Teacher Victims' Family Trust Fund' 4 5 (referred to in this section as the 'Trust Fund'), consisting of such amounts as may be appropriated or credited to 6 7 the Trust Fund as provided in this section or section 8 9602(b) and any amounts as are or may be appropriated, 9 transferred, or credited to such Trust Fund under any other provisions of law. 10

11 "(b) TRANSFERS TO TRUST FUND.—There is hereby 12 appropriated to the Trust Fund an amount equivalent to 13 the increase in revenues received in the Treasury by rea-14 son of the increase in tax imposed under section 4181 by 15 the Teacher Victims' Family Assistance Act of 2019.

16 "(c) DISTRIBUTION OF AMOUNTS IN TRUST FUND.—
17 Amounts in the Trust Fund shall be available, as provided
18 in appropriation Acts, to carry out title I of the Teacher
19 Victims' Family Assistance Act of 2019.".

20 (b) INCREASE IN EXCISE TAX ON AMMUNITION.—
21 Section 4181 of such Code is amended—

22 (1) by striking "Shells, and cartridges.", and

23 (2) by adding at the end the following:

- 24 **"Articles taxable at 13 percent—**
- 25 "Shells, and cartridges.".
- 26 (c) CONFORMING AMENDMENTS.—

| 1  | (1) Subsection (a) of section 3 of the Pittman-        |
|----|--|
| 2  | Robertson Wildlife Restoration Act (16 U.S.C.          |
| 3  | 669b) is amended by adding at the end the following    |
| 4  | new paragraph:   |
| 5  | "(3) Paragraph (1) shall not apply to so much          |
| 6  | of the revenues accruing under section 4181 of the     |
| 7  | Internal Revenue Code of 1986 as are attributable      |
| 8  | to the increase in tax imposed under section 4181 by   |
| 9  | the Teacher Victims' Family Assistance Act of          |
| 10 | 2019.".  |
| 11 | (2) The table of sections for subchapter A of          |
| 12 | chapter 98 of such Code is amended by adding at        |
| 13 | the end the following:                                 |
|    | "Sec. 9512. Teacher Victims' Family Trust Fund.".      |
| 14 | (d) Effective Date.—                                   |
| 15 | (1) Except as provided by paragraph $(2)$ , the        |
| 16 | amendments made by this section shall take effect      |
| 17 | on the date of the enactment of this Act.              |
| 18 | (2) The amendment made by subsection (b)               |
| 19 | shall apply to articles sold after the date of the en- |
| 20 | actment of this Act.                                   |

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