

118TH CONGRESS
1ST SESSION

H. R. 6702

To amend the Internal Revenue Code of 1986 to allow a nonrefundable credit for elementary and secondary school supply expenses.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 11, 2023

Mr. LAWLER 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 nonrefundable credit for elementary and secondary school supply 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. CREDIT FOR ELEMENTARY AND SECONDARY**
4 **SCHOOL SUPPLY EXPENSES.**

5 (a) IN GENERAL.—Subpart A of part IV of sub-
6 chapter A of chapter 1 of the Internal Revenue Code of
7 1986 is amended by inserting before section 26 the fol-
8 lowing new section:

1 **“SEC. 25F. ELEMENTARY AND SECONDARY SCHOOL SUP-**
2 **PLIES.**

3 “(a) IN GENERAL.—In the case of an individual,
4 there shall be allowed as a credit against the tax imposed
5 by this chapter for the taxable year an amount equal to
6 the eligible elementary and secondary school supply ex-
7 penses paid or incurred by the taxpayer during the taxable
8 year.

9 “(b) LIMITATIONS.—

10 “(1) DOLLAR LIMITATION.—The credit allowed
11 under subsection (a) for the taxable year shall not
12 exceed \$200.

13 “(2) INCOME LIMITATION.—

14 “(A) IN GENERAL.—The amount allowable
15 as a credit under subsection (a) for any taxable
16 year shall be reduced (but not below zero) by an
17 amount which bears the same ratio to the
18 amount so allowable (determined without re-
19 gard to this paragraph but with regard to para-
20 graph (1)) as—

21 “(i) the amount (if any) by which the
22 taxpayer’s modified adjusted gross income
23 exceeds \$150,000, bears to

24 “(ii) \$65,000.

25 “(B) MODIFIED ADJUSTED GROSS IN-
26 COME.—For purposes of this paragraph, the

1 term ‘modified adjusted gross income’ means
2 the adjusted gross income of the taxpayer for
3 the taxable year increased by any amount ex-
4 cluded from gross income under section 911,
5 931, or 933.

6 “(c) ELIGIBLE ELEMENTARY AND SECONDARY
7 SCHOOL SUPPLY EXPENSES.—For purposes of this sec-
8 tion, the term ‘eligible elementary and secondary school
9 supply expenses’ means expenses for books, supplies, and
10 other equipment which are paid or incurred in the connec-
11 tion with the enrollment or attendance of a dependent of
12 the taxpayer (with respect to whom the taxpayer is allowed
13 a deduction under section 151(c)) as an elementary or sec-
14 ondary school student at a public, private, or religious
15 school.

16 “(d) COORDINATION WITH COVERDELL EDUCATION
17 SAVINGS ACCOUNTS.—The taxpayer shall not take into
18 account any eligible elementary and secondary school sup-
19 ply expenses under subsection (a) to the extent such ex-
20 penses are taken into account as qualified education ex-
21 penses under section 530(d)(2)(A).”.

22 (b) CLERICAL AMENDMENT.—The table of sections
23 for subpart A of part IV of subchapter A of chapter 1
24 of such Code is amended by inserting before the item re-
25 lating to section 26 the following new item:

“Sec. 25F. Elementary and secondary school supplies.”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 December 31, 2023.

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