

106TH CONGRESS
2D SESSION

S. 2012

To amend the Internal Revenue Code of 1986 to allow a credit against income tax to elementary and secondary school teachers who provide classroom materials.

IN THE SENATE OF THE UNITED STATES

JANUARY 27, 2000

Mr. KYL introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to allow a credit against income tax to elementary and secondary school teachers who provide classroom materials.

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 TO ELEMENTARY AND SECONDARY**
4 **SCHOOL TEACHERS WHO PROVIDE CLASS-**
5 **ROOM MATERIALS.**

6 (a) IN GENERAL.—Subpart B of part IV of sub-
7 chapter A of chapter 1 of the Internal Revenue Code of
8 1986 is amended by adding at the end the following new
9 section:

1 **“SEC. 30B. CREDIT TO ELEMENTARY AND SECONDARY**
2 **SCHOOL TEACHERS WHO PROVIDE CLASS-**
3 **ROOM MATERIALS.**

4 “(a) ALLOWANCE OF CREDIT.—In the case of an in-
5 dividual who is a teacher at an elementary or secondary
6 school on a full-time basis for an academic year ending
7 during a taxable year, there shall be allowed as a credit
8 against the tax imposed by this chapter for such taxable
9 year an amount equal to the sum of the qualified elemen-
10 tary and secondary education expenses which are paid or
11 incurred by the taxpayer during each taxable year.

12 “(b) MAXIMUM CREDIT.—The credit allowed by sub-
13 section (a) for any taxable year shall not exceed \$100.

14 “(c) QUALIFIED ELEMENTARY AND SECONDARY
15 EDUCATION EXPENSES.—For purposes of this section,
16 the term ‘qualified elementary and secondary education
17 expenses’ means amounts paid for books, supplies (other
18 than nonathletic supplies for courses of instruction in
19 health or physical education), computer equipment (in-
20 cluding related software and services) and other equip-
21 ment, and supplementary materials used by an individual
22 described in subsection (a) in the classroom.

23 “(d) ELEMENTARY OR SECONDARY SCHOOL.—For
24 purposes of this section, the term ‘elementary or sec-
25 ondary school’ means any school which provides elemen-

1 tary education or secondary education (through grade 12),
 2 as determined under State law.

3 “(e) SPECIAL RULES.—

4 “(1) DENIAL OF DOUBLE BENEFIT.—No deduc-
 5 tion shall be allowed under this chapter for any con-
 6 tribution for which credit is allowed under this sec-
 7 tion.

8 “(2) APPLICATION WITH OTHER CREDITS.—

9 The credit allowable under subsection (a) for any
 10 taxable year shall not exceed the excess (if any) of—

11 “(A) the regular tax for the taxable year,
 12 reduced by the sum of the credits allowable
 13 under subpart A and the preceding sections of
 14 this subpart, over

15 “(B) the tentative minimum tax for the
 16 taxable year.

17 “(f) ELECTION TO HAVE CREDIT NOT APPLY.—A

18 taxpayer may elect to have this section not apply for any
 19 taxable year.”

20 (b) CLERICAL AMENDMENT.—The table of sections
 21 for subpart B of part IV of subchapter A of chapter 1
 22 of such Code is amended by adding at the end the fol-
 23 lowing new item:

“Sec. 30B. Credit to elementary and secondary school teachers
 who provide classroom materials.”

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 December 31, 1999.

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