

111<sup>TH</sup> CONGRESS  
1<sup>ST</sup> SESSION

# S. 1357

To amend the Internal Revenue Code of 1986 to provide a tax incentive to individuals teaching in elementary and secondary schools located in rural or high unemployment areas and to individuals who achieve certification from the National Board for Professional Teaching Standards, and for other purposes.

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IN THE SENATE OF THE UNITED STATES

JUNE 25, 2009

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

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## A BILL

To amend the Internal Revenue Code of 1986 to provide a tax incentive to individuals teaching in elementary and secondary schools located in rural or high unemployment areas and to individuals who achieve certification from the National Board for Professional Teaching Standards, and for other purposes.

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 “Incentives to Educate  
5 American Children Act of 2009” or the “I Teach Act of  
6 2009”.

1 **SEC. 2. FINDINGS AND PURPOSES.**

2 (a) FINDINGS.—Congress makes the following find-  
3 ings:

4 (1) An estimated 2,000,000 new teachers will  
5 be needed over the next decade.

6 (2) Under the No Child Left Behind Act of  
7 2001, States were to recruit qualified teachers by  
8 2006, but, according to the Secretary of Education’s  
9 fifth report on teacher quality, over 30,000 teachers  
10 must have waivers.

11 (3) Fourteen percent of America’s school chil-  
12 dren attend rural schools, and according to the  
13 Rural School and Community Trust 2000 report,  
14 “Why Rural Matters”, rural education is crucial or  
15 very important to overall education performance in  
16 25 States, so recruitment and retention of teachers  
17 is essential.

18 (4) A 2000 study by the Education Trust re-  
19 ports that high poverty schools are twice as likely  
20 not to have teachers certified in their fields than  
21 other schools, which highlights that high poverty  
22 schools will need special help to meet the goals of  
23 the No Child Left Behind Act of 2001.

24 (5) The National Board for Professional Teach-  
25 ing Standards was founded in 1987 as a follow up  
26 to the landmark 1983 report, “A Nation at Risk”,

1 by the Carnegie Task Force on Teaching. The Na-  
2 tional Board for Professional Teaching Standards is  
3 an independent, nonprofit, and nonpartisan organi-  
4 zation the mission of which is to establish high and  
5 rigorous standards for what accomplished teachers  
6 should know and be able to do.

7 (6) Nearly 74,000 teachers from all 50 States  
8 and the District of Columbia have completed certifi-  
9 cation by the National Board for Professional  
10 Teaching Standards, which certification is a rigorous  
11 assessment process for teachers.

12 (7) In 2008, the National Research Council  
13 (NRC) of the National Academies, affirmed that  
14 students taught by National Board certified teachers  
15 make higher gains on achievement tests than those  
16 taught by teachers who have not applied for or have  
17 not achieved certification.

18 (8) According to the most recent report on  
19 teachers salaries by the National Education Associa-  
20 tion, the average salary for a classroom teacher is  
21 \$52,308, and analysis by the Economic Policy Insti-  
22 tute shows that teachers wages have grown consider-  
23 ably slower than wages of college graduates in gen-  
24 eral.

1 (b) PURPOSES.—The purposes of this Act are as fol-  
2 lows:

3 (1) To encourage teachers, through a refund-  
4 able tax credit, to work in public elementary and  
5 secondary schools located in rural areas or schools  
6 with high poverty.

7 (2) To provide an additional tax credit to teach-  
8 ers who achieve certification from the National  
9 Board for Professional Teaching Standards in order  
10 to recruit and retain highly qualified teachers in  
11 public elementary and secondary schools.

12 **SEC. 3. REFUNDABLE TAX CREDIT FOR INDIVIDUALS**  
13 **TEACHING IN ELEMENTARY AND SECONDARY**  
14 **SCHOOLS LOCATED IN HIGH POVERTY OR**  
15 **RURAL AREAS AND CERTIFIED TEACHERS.**

16 (a) IN GENERAL.—Subpart C of part IV of sub-  
17 chapter A of chapter 1 of the Internal Revenue Code of  
18 1986 (relating to refundable credits) is amended by insert-  
19 ing after section 36 the following new section:

20 **“SEC. 36A. TAX CREDIT FOR INDIVIDUALS TEACHING IN EL-**  
21 **EMENTARY AND SECONDARY SCHOOLS LO-**  
22 **CATED IN HIGH POVERTY OR RURAL AREAS**  
23 **AND CERTIFIED TEACHERS.**

24 **“(a) ALLOWANCE OF CREDIT.—**In the case of an eli-  
25 gible teacher, there shall be allowed as a credit against

1 the tax imposed by this subtitle for the taxable year an  
2 amount equal to the applicable amount for the eligible aca-  
3 demic year ending during such taxable year.

4 “(b) APPLICABLE AMOUNT.—For purposes of this  
5 section—

6 “(1) TEACHERS IN SCHOOLS IN RURAL AREAS  
7 OR SCHOOLS WITH HIGH POVERTY.—

8 “(A) IN GENERAL.—In the case of an eligi-  
9 ble teacher who performs services in a public  
10 kindergarten or a public elementary or sec-  
11 ondary school described in subparagraph (B)  
12 during the eligible academic year, the applicable  
13 amount is \$1,000.

14 “(B) SCHOOL DESCRIBED.—A public kin-  
15 dergarten or a public elementary or secondary  
16 school is described in this subparagraph if—

17 “(i) at least 75 percent of the stu-  
18 dents attending such kindergarten or  
19 school receive free or reduced-cost lunches  
20 under the school lunch program established  
21 under the Richard B. Russell National  
22 School Lunch Act, or

23 “(ii) such kindergarten or school has  
24 a School Locale Code of 7 or 8, as deter-  
25 mined by the Secretary of Education.

1           “(2) CERTIFIED TEACHERS.—In the case of an  
2           eligible teacher who is certified by the National  
3           Board for Professional Teaching Standards for the  
4           eligible academic year, the applicable amount is  
5           \$1,000.

6           “(3) CERTIFIED TEACHERS IN SCHOOLS IN  
7           RURAL AREAS OR SCHOOLS WITH HIGH POVERTY.—  
8           In the case of an eligible teacher described in para-  
9           graphs (1) and (2), the applicable amount is \$2,000.

10          “(c) ELIGIBLE TEACHER.—For purposes of this sec-  
11          tion, the term ‘eligible teacher’ means, for any eligible aca-  
12          demic year, an individual who is a kindergarten through  
13          grade 12 classroom teacher or instructor in a public kin-  
14          dergarten or a public elementary or secondary school on  
15          a full-time basis for such eligible academic year.

16          “(d) ADDITIONAL DEFINITIONS.—For purposes of  
17          this section—

18               “(1)       ELEMENTARY       AND       SECONDARY  
19               SCHOOLS.—The terms ‘elementary school’ and ‘sec-  
20               ondary school’ have the respective meanings given  
21               such terms by section 9101 of the Elementary and  
22               Secondary Education Act of 1965.

23               “(2) ELIGIBLE ACADEMIC YEAR.—The term ‘el-  
24               igible academic year’ means any academic year end-

1 ing in a taxable year beginning after December 31,  
2 2009.”.

3 (b) CONFORMING AMENDMENTS.—

4 (1) Paragraph (2) of section 1324(b) of title  
5 31, United States Code, is amended by inserting be-  
6 fore the period “, or from section 36A of such  
7 Code”.

8 (2) The table of sections for subpart C of part  
9 IV of subchapter A of chapter 1 of the Internal Rev-  
10 enue Code of 1986 is amended by inserting after the  
11 item relating to section 36 the following new item:

“Sec. 36A. Tax credit for individuals teaching in elementary and secondary  
schools located in high poverty or rural areas and certified  
teachers.”.

12 (c) EFFECTIVE DATE.—The amendments made by  
13 this section shall apply to academic years ending in tax-  
14 able years beginning after December 31, 2009.

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