

114TH CONGRESS
1ST SESSION

S. 1954

To amend the Internal Revenue Code of 1986 to provide a tax incentive to individuals teaching in public 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.

IN THE SENATE OF THE UNITED STATES

AUGUST 5, 2015

Mr. WYDEN 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 provide a tax incentive to individuals teaching in public 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 2015” or the “I Teach Act of
6 2015”.

1 **SEC. 2. REFUNDABLE TAX CREDIT FOR INDIVIDUALS**
 2 **TEACHING IN PUBLIC ELEMENTARY AND**
 3 **SECONDARY SCHOOLS LOCATED IN HIGH**
 4 **POVERTY OR RURAL AREAS AND CERTIFIED**
 5 **TEACHERS.**

6 (a) IN GENERAL.—Subpart C of part IV of sub-
 7 chapter A of chapter 1 of the Internal Revenue Code of
 8 1986 is amended by inserting after section 36B the fol-
 9 lowing new section:

10 **“SEC. 36C. TAX CREDIT FOR INDIVIDUALS TEACHING IN EL-**
 11 **EMENTARY AND SECONDARY SCHOOLS LO-**
 12 **CATED IN HIGH POVERTY OR RURAL AREAS**
 13 **AND CERTIFIED TEACHERS.**

14 “(a) ALLOWANCE OF CREDIT.—In the case of an eli-
 15 gible teacher, there shall be allowed as a credit against
 16 the tax imposed by this subtitle for the taxable year an
 17 amount equal to the applicable amount for the eligible aca-
 18 demic year ending during such taxable year.

19 “(b) APPLICABLE AMOUNT.—For purposes of this
 20 section—

21 “(1) TEACHERS IN SCHOOLS IN RURAL AREAS
 22 OR SCHOOLS WITH HIGH POVERTY.—

23 “(A) IN GENERAL.—In the case of an eligi-
 24 ble teacher who performs services in a public
 25 kindergarten, elementary school, or secondary
 26 school described in subparagraph (B) during

1 the eligible academic year, the applicable
2 amount is \$1,000.

3 “(B) SCHOOL DESCRIBED.—A public kin-
4 dergarten, elementary school, or secondary
5 school is described in this subparagraph if—

6 “(i) at least 75 percent of the stu-
7 dents attending such kindergarten or
8 school receive free or reduced-cost lunches
9 under the school lunch program established
10 under the Richard B. Russell National
11 School Lunch Act, or

12 “(ii) such kindergarten or school has
13 a school locale code of 41, 42, or 43, as de-
14 termined by the Secretary of Education.

15 “(2) CERTIFIED TEACHERS.—In the case of an
16 eligible teacher who is certified by the National
17 Board for Professional Teaching Standards for the
18 eligible academic year, the applicable amount is
19 \$1,000.

20 “(3) CERTIFIED TEACHERS IN SCHOOLS IN
21 RURAL AREAS OR SCHOOLS WITH HIGH POVERTY.—
22 In the case of an eligible teacher described in both
23 paragraphs (1) and (2), the applicable amount is
24 \$2,000.

1 “(c) ELIGIBLE TEACHER.—For purposes of this sec-
 2 tion, the term ‘eligible teacher’ means, for any eligible aca-
 3 demic year, an individual who is a kindergarten through
 4 grade 12 classroom teacher or instructor on a full-time
 5 basis for such eligible academic year in a public kinder-
 6 garten, elementary school, or secondary school.

7 “(d) ADDITIONAL DEFINITIONS.—For purposes of
 8 this section—

9 “(1) ELEMENTARY AND SECONDARY
 10 SCHOOLS.—The terms ‘elementary school’ and ‘sec-
 11 ondary school’ have the respective meanings given
 12 such terms by section 9101 of the Elementary and
 13 Secondary Education Act of 1965.

14 “(2) ELIGIBLE ACADEMIC YEAR.—The term ‘el-
 15 ible academic year’ means any academic year end-
 16 ing in a taxable year beginning after December 31,
 17 2015.

18 “(3) PUBLIC KINDERGARTEN, ELEMENTARY
 19 SCHOOL, OR SECONDARY SCHOOL.—The term ‘public
 20 kindergarten, elementary school, or secondary
 21 school’ means—

22 “(A) a public kindergarten, or a public ele-
 23 mentary school or secondary school, of a State
 24 (as defined in section 9101 of the Elementary
 25 and Secondary Education Act of 1965), or

1 “(B) an elementary school or secondary
2 school operated or funded by the Bureau of In-
3 dian Education.”.

4 (b) CONFORMING AMENDMENTS.—

5 (1) Paragraph (2) of section 1324(b) of title
6 31, United States Code, is amended by inserting “,
7 36C” after “36B”.

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 36B the following new item:

 “Sec. 36C. Tax credit for individuals teaching in public elementary and sec-
 ondary schools located in high poverty or rural areas and cer-
 tified 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, 2015.

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