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(Original Signature of Member)

119TH CONGRESS
1ST SESSION

H. R. _____

To amend the Internal Revenue Code of 1986 to establish a temporary tax credit for eligible teachers who provide tutoring services, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

Mrs. KIGGANS of Virginia introduced the following bill; which was referred to the Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to establish a temporary tax credit for eligible teachers who provide tutoring services, 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 “Teachers Utilizing Tu-
5 toring Opportunities for Relief Act” or the “TUTOR
6 Act”.

1 **SEC. 2. TUTORING CREDIT.**

2 (a) IN GENERAL.—Subpart A of part IV of sub-
3 chapter A of chapter 1 of the Internal Revenue Code of
4 1986 is amended by inserting after section 25E the fol-
5 lowing new section:

6 **“SEC. 25F. TUTORING CREDIT.**

7 “(a) ALLOWANCE OF CREDIT.—In the case of an eli-
8 gible teacher, there shall be allowed as a credit against
9 the tax imposed by this chapter for the taxable year an
10 amount equal to the sum of—

11 “(1) \$500, plus

12 “(2) the supplemental amount.

13 “(b) SUPPLEMENTAL AMOUNT.—

14 “(1) IN GENERAL.—For purposes of subsection
15 (a), the supplemental amount is the amount which
16 bears the same ratio to \$500 as—

17 “(A) the number of qualified tutoring
18 hours provided by the eligible teacher during
19 the taxable year in excess of 150, bears to

20 “(B) 50 such hours.

21 “(2) LIMITATION.—The supplemental amount
22 for any taxable year shall not exceed \$500.

23 “(c) ELIGIBLE TEACHER.—For purposes of this sec-
24 tion—

1 “(1) IN GENERAL.—The term ‘eligible teacher’
2 means, with respect to any taxable year, an indi-
3 vidual who—

4 “(A) is employed as a teacher at a pre-
5 school, an elementary school, or a secondary
6 school,

7 “(B) meets the State certification and li-
8 censure requirements for such employment, and

9 “(C) provides at least 150 hours of quali-
10 fied tutoring during the taxable year to stu-
11 dents enrolled at the same type of school that
12 the teacher is employed at.

13 “(2) QUALIFIED TUTORING.—The term ‘quali-
14 fied tutoring’ means academic tutoring—

15 “(A) that occurs during hours in which
16 school is not in session, and

17 “(B) which focuses on mathematics, read-
18 ing and writing, or science.

19 “(3) PRESCHOOL.—The term ‘preschool’ has
20 the meaning given the term ‘early childhood edu-
21 cation program’ under section 103 of the Higher
22 Education Act of 1965.

23 “(4) ELEMENTARY SCHOOL.—The term ‘ele-
24 mentary school’ has the meaning given such term in
25 section 8101 of the Elementary and Secondary Edu-

1 cation Act of 1965, except that such term includes
2 public or private kindergarten, as determined under
3 State law.

4 “(5) SECONDARY SCHOOL.—The term ‘sec-
5 ondary school’ has the meaning give such term in
6 section 8101 of the Elementary and Secondary Edu-
7 cation Act of 1965.

8 “(d) SPECIAL RULE FOR MARRIED COUPLES.—In
9 the case of a joint return, this section shall be applied sep-
10 arately with respect to each spouse who is an eligible
11 teacher.

12 “(e) REGULATIONS.—The Secretary shall issue such
13 regulations or other guidance as may be necessary or ap-
14 propriate to carry out the purposes of this section.

15 “(f) TERMINATION.—No credit shall be allowed
16 under this section with respect to any taxable year begin-
17 ning after December 31, 2032.”.

18 (b) REPORT.—With respect to taxable years which
19 begin in a calendar year for which section 25F of such
20 Code applies, the Secretary of the Treasury shall annually
21 transmit to Congress a written report that includes—

22 (1) the number of individuals claiming the cred-
23 it described in section 25F of such Code,

24 (2) the total and average number of qualified
25 tutoring hours provided by such individuals,

1 (3) the geographic distribution of such individ-
2 uals, and

3 (4) such other information as the Secretary
4 may require.

5 (c) CLERICAL AMENDMENT.—The table of sections
6 for subpart A of part IV of subchapter A of chapter 1
7 of such Code is amended by inserting after the item relat-
8 ing to section 25E the following new item:

“Sec. 25F. Tutoring credit.”.

9 (d) EFFECTIVE DATE.—The amendments made by
10 this section shall apply with respect to taxable years begin-
11 ning after December 31, 2025.