

## HR 4034

National Education Advancement (NEA) and Teacher Relief Act

Congress: 108 (2003–2005, Ended)

Chamber: House Policy Area: Taxation Introduced: Mar 25, 2004

Current Status: Referred to the House Committee on Ways and Means.

Latest Action: Referred to the House Committee on Ways and Means. (Mar 25, 2004)

Official Text: https://www.congress.gov/bill/108th-congress/house-bill/4034

### **Sponsor**

Name: Rep. DeMint, Jim [R-SC-4]

Party: Republican • State: SC • Chamber: Senate

### Cosponsors (3 total)

| Cosponsor                          | Party / State | Role | Date Joined  |
|------------------------------------|---------------|------|--------------|
| Rep. Barrett, J. Gresham [R-SC-3]  | $R \cdot SC$  |      | Mar 25, 2004 |
| Rep. Hoekstra, Peter [R-MI-2]      | $R \cdot MI$  |      | Mar 25, 2004 |
| Rep. Musgrave, Marilyn N. [R-CO-4] | R · CO        |      | Mar 25, 2004 |

# **Committee Activity**

| Committee                | Chamber | Activity    | Date         |
|--------------------------|---------|-------------|--------------|
| Ways and Means Committee | House   | Referred To | Mar 25, 2004 |

### **Subjects & Policy Tags**

### **Policy Area:**

Taxation

#### **Related Bills**

No related bills are listed.

National Education Advancement (NEA) and Teacher Relief Act - Amends the Internal Revenue Code to allow a tax credit for 75 percent of charitable contributions made by a taxpayer: (1) to a school tuition organization that provides certain scholarship aid; (2) for the improvement, renovation, or construction of an elementary or secondary school facility; and (3) for the acquisition of computer technology or equipment, or for related training, for use in an elementary or secondary school facility. Limits the dollar amount of such credit to \$500 for individuals and \$100,000 for corporations.

Allows elementary or secondary school teachers, instructors, counselors, principals, or aides who work at least 900 hours during a school year to claim the tax credit provided by this Act for their expenses in connection with books, supplies (other than nonathletic supplies for courses of instruction in health or physical education), computer equipment (including related software and services), and other equipment and supplementary materials used in the classroom.

Revises the definition of "school" for purposes of defining qualified elementary and secondary education expenses to include public, private, religious or home schools.

#### **Actions Timeline**

- Mar 25, 2004: Introduced in House
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