

## HR 441

Education, Achievement, and Opportunity Act

**Congress:** 109 (2005–2007, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Feb 1, 2005

**Current Status:** Sponsor introductory remarks on measure. (CR E160-161)

**Latest Action:** Sponsor introductory remarks on measure. (CR E160-161) (Feb 2, 2005)

**Official Text:** <https://www.congress.gov/bill/109th-congress/house-bill/441>

### Sponsor

**Name:** Rep. Smith, Christopher H. [R-NJ-4]

**Party:** Republican • **State:** NJ • **Chamber:** House

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Feb 1, 2005

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

*No related bills are listed.*

### Summary (as of Feb 1, 2005)

Education, Achievement, and Opportunity Act - Amends the Internal Revenue Code to allow an annual refundable tax credit for certain expenses incurred for children enrolled in elementary or secondary public and private schools. Includes as eligible expenses: tuition and fees, computers and educational software, academic tutoring, special needs services for children with disabilities, transportation fees, and academic testing services. Excludes expenses for nonacademic purposes, including fees for student activities, athletics, insurance, school uniforms, and nonacademic after-school activities.

Limits the amount of such credit to \$2,500 for a child enrolled in an elementary school and \$3,500 for a child in secondary school. Reduces such credit amounts for taxpayers earning over \$75,000 (\$150,000 for married taxpayers filing a joint return).

## Actions Timeline

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- **Feb 2, 2005:** Sponsor introductory remarks on measure. (CR E160-161)
- **Feb 1, 2005:** Introduced in House
- **Feb 1, 2005:** Introduced in House
- **Feb 1, 2005:** Referred to the House Committee on Ways and Means.