

## S 2180

### Tax Credit for Early Educators Act of 2012

**Congress:** 112 (2011–2013, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Mar 8, 2012

**Current Status:** Read twice and referred to the Committee on Finance.

**Latest Action:** Read twice and referred to the Committee on Finance. (Mar 8, 2012)

**Official Text:** <https://www.congress.gov/bill/112th-congress/senate-bill/2180>

### Sponsor

**Name:** Sen. Begich, Mark [D-AK]

**Party:** Democratic • **State:** AK • **Chamber:** Senate

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Mar 8, 2012

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
112 HR 3148	Related bill	<b>Oct 11, 2011:</b> Referred to the House Committee on Ways and Means.

### Summary (as of Mar 8, 2012)

Tax Credit for Early Educators Act of 2012 - Amends the Internal Revenue Code to: (1) allow an individual taxpayer who is employed in a position involving regular contact with students in an early childhood school or education program and whose position involves the formulation or implementation of educational programs for such school or program a \$3,000 tax credit, adjusted for inflation after 2012; (2) extend until 2017 the tax deduction for certain expenses of eligible educators (currently, elementary and secondary school teachers) and expand the definition of "eligible educators" to include teachers, instructors, counselors, or aides in a preschool or early childhood program; and (3) eliminate the income-based reduction in the tax credit for employer-provided dependent care services (thus allowing a full 35% credit for employment-related expenses incurred for the care of a dependent).

## Actions Timeline

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- **Mar 8, 2012:** Introduced in Senate
- **Mar 8, 2012:** Sponsor introductory remarks on measure. (CR S1542-1543)
- **Mar 8, 2012:** Read twice and referred to the Committee on Finance.