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97TH CONGRESS
1ST SESSION

S. 550

To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

IN THE SENATE OF THE UNITED STATES

FEBRUARY 24 (legislative day, FEBRUARY 16), 1981

Mr. PACKWOOD (for himself, Mr. MOYNIHAN, Mr. ROTH, Mr. GOLDWATER, Mr. ANDREWS, Mr. TOWER, Mr. THURMOND, Mr. DURENBERGER, Mr. SCHMITT, Mr. HEINZ, Mr. HATCH, Mr. JEPSEN, Mr. D'AMATO, and Mrs. HAWKINS) introduced the following bill; which was read twice and referred to the Committee on Finance

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A BILL

To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE; DECLARATION OF POLICY.

(a) SHORT TITLE.—This Act may be cited as the "Tuition Tax Relief Act of 1981".

(b) DECLARATION OF POLICY.—The Congress hereby declares it to be the policy of the United States to foster educational opportunity, diversity, and choice for all Americans. Federal legislation—

(1) should recognize—

(A) the primary ~~right~~ right of parents to direct the nurture, education and upbringing of their children, and

(B) the heavy financial burden now borne by individuals and families who must pay tuition to obtain the education that best serves their needs and aspirations—whether at the primary, secondary, or postsecondary level, and

(2) should provide some relief (as set forth in the amendments made by this Act).

The Congress finds that without such relief the personal liberty, diversity, and pluralism that constitute important strengths of education in America will be diminished. The Congress finds that this ~~assistance~~ relief can appropriately be provided through the income tax structure with a minimum of complexity and governmental interference in the lives of individuals and families. ~~While the Congress recognizes that the Supreme Court is ultimately responsible for determining the constitutionality of provisions of law, the~~ The Congress finds that the provision of such relief to individuals or families in this manner is in accord with all provisions of the Constitution. The primary purpose of this Act is to enhance equality of educational opportunity for all Americans at the schools and colleges of their choice.

SEC. 2. CREDIT FOR EDUCATIONAL EXPENSES.

(a) IN GENERAL.—Subpart A of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1954 (relating to credits allowable) is amended by inserting before section 45 the following new section:

"SEC. 44F. EDUCATIONAL EXPENSES.

"(a) GENERAL RULE.—In the case of an individual, there shall be allowed as a credit against the tax imposed by this subtitle for the taxable year an amount equal to 50 percent of the educational expenses paid by him during the taxable year to one or more educational institutions for himself, his spouse, or any of his dependents (as defined in section 152).

"(b) LIMITATIONS.—

"(1) MAXIMUM DOLLAR AMOUNT.—The amount of educational expenses taken into account under subsection (a) for any taxable year with respect to any individual may not exceed—

"(A) $500, in the case of educational expenses allocable to education furnished after July 31, 1982, and before August 1, 1983, and

"(B) $1,000, in the case of educational expenses allocable to education furnished after July 31, 1983.

The $1,000 limitation contained in subparagraph (B) for any taxable year shall be reduced by the amount of educational expenses described in subparagraph (A) which are taken into account for that taxable year.

"(2) CERTAIN PAYMENTS EXCLUDED.—

"(A) SECONDARY AND ELEMENTARY SCHOOL EXPENSES.—Educational expenses attributable to education at a secondary school (including a vocational secondary school) or elementary school shall not be taken into account under subsection (a) to the extent that they are attributable to education at an elementary or secondary school (as defined in section 198(a)(7) of the Elementary and Secondary Education Act of 1965, as in effect on January 1, 1981) of a State educational agency (as defined in section 1001(k) of such Act as so in effect) that is privately operated except for expenses attributable to education at a school or institution described in subparagraph (C) of subsection (c)(5).

"(B) PART-TIME AND GRADUATE STUDENTS.—

"(i) IN GENERAL.—Educational expenses allocable to education furnished before August 1, 1984, with respect to any individual who is not a full-time student or who is a graduate student shall not be taken into account under subsection (a).

"(ii) LESS THAN HALF-TIME STUDENTS.—Educational expenses allocable to education furnished after July 31, 1984, with respect to any individual who is not at least a half-time student shall not be taken into account under subsection (a).

"(C) CERTAIN PAYMENTS INCLUDED.—For purposes of subparagraph (B)(i), amounts paid before August 1, 1984, for educational expenses allocable to education which is furnished on or after such date shall be treated as having been paid on such date.

"(D) FULL-TIME STUDENT.—For purposes of this paragraph, the term 'full-time student' means any individual who, during any 4 calendar months during the calendar year in which the taxable year of the taxpayer begins, is a full-time student at an educational institution.

"(E) HALF-TIME STUDENT.—For purposes of this paragraph, the term 'half-time student' means any individual who, during any 4 calendar months during the calendar year in which the taxable year of the taxpayer begins, is a half-time student (determined in accordance with regulations prescribed by the Secretary which are not inconsistent with regulations prescribed by the Secretary of Education under section 411(a)(2)(A)(ii) of the Higher Education Act of 1965 for purposes of part A of title IV of that Act as such Act was in effect on January 1, 1981) at an educational institution.

"(F) GRADUATE STUDENT DEFINED.—A graduate student is a student with a baccalaureate degree awarded by an institution of higher education.

"(c) DEFINITIONS.—For purposes of this section—

"(1) EDUCATIONAL EXPENSES.—The term 'educational expenses' means tuition and fees required for the enrollment or attendance of a student at an educational institution, including required fees for courses. Such term does not include any amount paid, directly or indirectly for—

"(A) books, supplies, and equipment for courses of instruction at an educational institution,

"(B) meals, lodging, transportation, or similar personal, living, or family expenses, or

"(C) education below the first-grade level, or attendance at a kindergarten or nursery.

In the event an amount paid for tuition and fees includes an amount for any item described in subparagraph (A), (B), or (C) which is not separately stated, the taxpayer shall document the portion of such amount which is attributable to educational expenses.

"(2) EDUCATIONAL INSTITUTION.—The term 'educational institution' means—

"(A) an institution of higher education;

"(B) a vocational school;

"(C) a secondary school; or

"(D) an elementary school.

"(3) INSTITUTION OF HIGHER EDUCATION.—The term 'institution of higher education' means an institution described in section 1201(a) or 481(a) of the Higher Education Act of 1965 (as in effect on January 1, 1981).

"(4) VOCATIONAL SCHOOL.—The term 'vocational school' means an area vocational education school (as defined in section 195(2) of the Vocational

Education Act of 1963, as in effect on January 1, 1981) which is located in any State.

"(5) ELEMENTARY AND SECONDARY SCHOOLS.—

"(A) ELEMENTARY SCHOOL.—The term 'elementary school' means a privately operated, not-for-profit, day or residential school which provides elementary education and which meets the requirements of subparagraph (D).

"(B) SECONDARY SCHOOL.—The term 'secondary school' means a privately operated, not-for-profit, day or residential school which provides secondary education that does not exceed grade 12, and which meets the requirements of subparagraph (D).

"(C) HANDICAPPED FACILITIES INCLUDED.—The terms 'elementary school' and 'secondary school' include facilities (whether or not privately operated) which offer education for individuals who are physically or mentally handicapped as a substitute for regular public elementary or secondary education.

"(D) REQUIREMENTS.—An elementary school or secondary school meets the requirements of this subparagraph if such school—

"(i) is exempt from taxation under section 501(a) as an organization described in section 501(c)(3), and

"(ii) ~~does not exclude persons from admission to such school, or participation in such school on account of race, color, or national or ethnic origin.~~ has not, following ~~the effective date of this act~~ July 31st 1982, excluded any person from admission to such school, or participation in any school program, activity or benefit, solely on account of race, color, or national or ethnic origin.

"(6) MARITAL STATUS.—The determination of marital status shall be made under section 143.

"(d) SPECIAL RULES.—

"(1) ADJUSTMENT FOR CERTAIN SCHOLARSHIPS AND VETERANS BENEFITS.—

"(A) REDUCTION OF EXPENSES.—The amounts otherwise taken into account under subsection (a) as educational expenses of any individual for any taxable year shall be reduced (before the application of subsection (b)) by any amounts attributable to the payment of educational expenses which were received with respect to such individual for the taxable year as—

"(i) a scholarship or fellowship grant (within the meaning of section 117(a)(1)) which under section 117 is not includible in gross income, "(ii) an educational assistance allowance under chapter 32, 34, or 35 of title 38, United States Code, or

"(iii) a payment (other than a gift, bequest, devise, or inheritance within the meaning of section 102(a)) which is for educational expenses, or attributable to attendance at an educational institution, and which is exempt from income taxation by any law of the United States.

"(B) REDUCTION FOR OTHER AMOUNTS.—Under regulations prescribed by the Secretary, the amounts otherwise taken into account under subsection (a) as educational expenses of an individual for any taxable year shall be reduced by any amount attributable to the payment of educational expenses which is received with respect to any individual for the taxable year and is not described in subparagraph (A), and which—

"(i) is equal to the amount of the interest subsidy on any loan proceeds received by such individual during such taxable year, or

"(ii) constitutes any other form of financial assistance to such individual.

The provisions of this subparagraph shall apply with respect to amounts received after the date on which the final regulations are issued.

"(C) AMOUNTS NOT SEPARATELY STATED.—If an amount received by an individual which is described in subparagraph (A) or (B) is not specifically limited to the payment of educational expenses, the portion of such amount which is attributable to payment of educational expenses shall be determined under regulations prescribed by the Secretary.

"(2) TAXPAYER WHO IS A DEPENDENT OF ANOTHER TAXPAYER.—No credit shall be allowed to a taxpayer under subsection (a) for amounts paid during the taxable year for educational expenses of the taxpayer if such taxpayer is a dependent of any other person for a taxable year beginning with or within the taxable year of the taxpayer.

"(3) SPOUSE.—No credit shall be allowed under subsection (a) for amounts paid during the taxable year for educational expenses for the spouse of the taxpayer unless—

"(A) the taxpayer is entitled to an exemption for his spouse under section 151(b) for the taxable year, or

"(B) the taxpayer files a joint return with his spouse under section 6013 for the taxable year.

"(c) DISALLOWANCE OF CREDITED EXPENSES AS CREDIT OR DEDUCTION.—No deduction or credit shall be allowed under any other section of this chapter for any educational expense to the extent that such expense is taken into account (after the application of subsection (b)) in determining the amount of the credit allowed under subsection (a). The preceding sentence shall not apply to the educational expenses of any taxpayer who, under regulations prescribed by the Secretary, elects not to apply the provisions of this section with respect to such expenses for the taxable year.".

re insert subsection (f)- See Exhibit "A", attached.

/ (b)(1) CREDIT TO BE REFUNDABLE.—Subsection (b) of section 6401 of such Code (relating to amounts treated as overpayments) is amended—

(A) by striking out "and 43 (relating to earned income credit)" and inserting in lieu thereof "43 (relating to earned income credit), and 44F (relating to tuition tax credit)", and

(B) by striking out "39, and 43" and inserting in lieu thereof "39, 43, and 44F".

(2) Paragraph (2) of section 55(b) of such Code (defining regular tax) is amended by striking out "and 43" and inserting in lieu thereof ", 43, and 44F".

(3) Subsection (c) of section 56 of such Code (defining regular tax deduction) is amended by striking out "and 43" and inserting in lieu thereof "43, and 44F".

~~(c) LIMITATION ON EXAMINATION OF BOOKS AND RECORDS.—Section 7605 of such Code (relating to time and place of examination) is amended by adding at the end thereof the following new subsection:~~

~~"(d) EXAMINATION OF BOOKS AND RECORDS OF CHURCH-CONTROLLED SCHOOLS.—Nothing in section 44F (relating to credit for educational expenses) shall be construed to grant additional authority to examine the books of account, or the activities, of any school which is operated, supervised, or controlled by or in connection with a church or convention or association of churches, or the books of account or religious activities of such church or convention or association of churches)".~~

(c) ~~(d)~~ SEPARABILITY.—If any provision of section 44F of the Internal Revenue Code of 1954 (or any other provision of such Code relating to such section), or the application thereof to any person or circumstances, is held invalid, the remainder of the provisions of such section and the application of such provisions to other persons or circumstances, shall not be affected.

(d) ~~(e)~~ DISREGARD OF REFUND.—Any refund of Federal income taxes made to any individual, and any reduction in the income tax liability of any individual, by reason of section 44F of the Internal Revenue Code of 1954 (relating to credit for educational expenses) shall not be taken into account as income or receipts for purposes of determining the eligibility of such individual or any other individual for benefits or assistance, or the amount or extent of benefits or assistance, under any Federal program of educational assistance or under any State or local program of educational assistance financed in whole or in part with Federal funds.

(e) ~~(f)~~ TAX CREDIT NOT TO BE CONSIDERED AS FEDERAL ASSISTANCE TO INSTITUTION.—No ~~Any~~ educational institution which enrolls a student for whom a tax credit is claimed under the amendments made by this Act shall ~~not~~ be considered to be a recipient of Federal assistance under this Act.

(f) ~~(g)~~ CONFORMING AMENDMENT.—The table of sections for subpart A of part IV of subchapter A of chapter 1 of such Code is amended by inserting immediately before the item relating to section 45 the following:

"Sec. 44F. Educational expenses.".

SEC. 3. EFFECTIVE DATE.

The amendments made by section 2 of this Act shall apply to taxable years ending after July 31, 1982, for amounts paid after such date for educational expenses incurred after such date.

O

The Education of the Handicapped Act

(c) It is the purpose of this Act to assure that all handicapped children have available to them, within the time periods specified in section 612(2)(B), a free appropriate public education which emphasizes special education and related services designed to meet their unique needs, to assure that the rights of handicapped children and their parents or guardians are protected, to assist States and localities to provide for the education of all handicapped children, and to assess and assure the effectiveness of efforts to educate handicapped children.

(20 U.S.C. 1401) Enacted November 29, 1975 P.L. 94-142, sec. 3, 89 Stat. 774, 775.

DEFINITIONS

Sec. 602. As used in this title—

(1) The term "handicapped children" means mentally retarded, hard of hearing, deaf, speech impaired, visually handicapped, seriously emotionally disturbed, orthopedically impaired, or other health impaired children or children with specific learning disabilities who by reason thereof require special education and related services.

(2) The term "Commissioner" means the Commissioner of Education.

(3) The term "Advisory Committee" means the National Advisory Committee on Handicapped Children.

(4) The term "construction", except where otherwise specified, means (A) erection of new or expansion of existing structures, and the acquisition and installation of equipment therefor; or (B) acquisition of existing structures not owned by any agency or institution making application for assistance under this title; or (C) remodeling or alteration (including the acquisition, installation, modernization, or replacement of equipment) of existing structures; or (D) acquisition of land in connection with the activities in clauses (A), (B), and (C); or (E) a combination of any two or more of the foregoing.

(5) The term "equipment" includes machinery, utilities, and built-in equipment and any necessary enclosures or structures to house them, and includes all other items necessary for the functioning of a particular facility as a facility for the provision of educational services, including items such as instructional equipment and necessary furniture, printed, published, and audio-visual instructional materials, telecommunications, sensory, and other technological aids and devices, and books, periodicals, documents, and other related materials.

(6) The term "State" means each of the several States, the District of Columbia, the Commonwealth of Puerto Rico, Guam, American Samoa, the Virgin Islands and the Trust Territory of the Pacific Islands.

(7) The term "State educational agency" means the State board of education or other agency or officer primarily responsible for the State supervision of public elementary and secondary schools, or, if there is no such officer or agency, an officer or agency designated by the Governor or by State law.

(8) The term "local educational agency" means a public board of education or other public authority legally constituted within a State for either administrative control or direction of, or to perform a service function for public elementary or secondary schools

OFFICE OF THE SECRETARY OF THE TREASURY

WASHINGTON, D.C. 20220

APR 1 9 1982

MEMORANDUM TO: Shannon Fairbanks
Senior Policy Advisor

FROM: William S. McKee
Tax Legislative Counsel

SUBJECT: Educational Opportunity and Equity Act of 1982

Enclosed is a preliminary revised draft of the "Educational Opportunity and Equity Act of 1982," which incorporates the substantive points we discussed on April 12. We have also attempted to eliminate internal inconsistencies, and to strengthen the Administration's position on the secular purpose of the credit.

The major changes contained in this draft are as follows:

1. The secular purpose of the Act is strengthened by noting the intellectual functions of education.

2. The credit is limited to expenses incurred on behalf of children (including adopted children), stepchildren, grandchildren, nieces and nephews, and other dependents under the age of 20. This limit is consistent with the bill's findings and the exclusion of post-secondary tuition expenses.

3. Modifications have been made to prevent windfall benefits to fiscal year taxpayers and to married individuals filing separately.

4. The adjusted gross income phase-out has been added.

5. The rules for adjustment of the credit in the case of scholarships and other financial assistance have been clarified. The rules now prevent "double dipping" without penalizing the families of scholarship recipients.

6. The racial discrimination test parallels the Bob Jones legislation.

7. Tuition expenses for part-time students and for kindergartners and nursery schools are excluded.

8. The Federal financial assistance rule has been clarified so that receipt of the credit by a student at an eligible educational institution will not, in and of itself, cause the school to be considered a recipient of Federal financial assistance under <u>any</u> Federal statute.

I would like to stress that this draft is still preliminary. It is imperative that the draft not be circulated beyond your office until we have had the opportunity to review it further.

cc: w/attachments
Chapoton
Glickman
Ballentine
Steuerle
Oppenheimer

OLD

A bill to amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled.

SEC. 1. SHORT TITLE.

This Act may be cited as the "Educational Opportunity and Equity Act of 1982".

SEC. 2. CONGRESSIONAL FINDINGS.

The Congress finds that it is the policy of the United States to foster educational opportunity, diversity, and choice for all Americans. Therefore, Federal legislation should recognize that:

(A) pluralism is one of the great strengths of American society, that diversity in education is an important contributor to that pluralism, and that nonpublic schools play an indispensable role in making that diversity possible;

(B) the existence and availability of alternatives to public education tends to strengthen public education through competition and improves the educational opportunities of all Americans;

(C) Americans should have equal opportunities to choose between the education offered by public schools and that available in private educational systems and should not be compelled because of economic circumstances to accept education provided by government created and government operated school systems, and that to force such a selection is an unfair and unjust discrimination against persons of lesser means;

(D) increasing numbers of American families are unable to afford nonpublic school tuition in addition to the state and local taxes that go to support public schools, and that tax relief for nonpublic school tuition expenses is necessary if American families are to continue to have a meaningful choice between public and private education at the primary and secondary level;

(E) tax relief in the form of tuition tax credits is the fairest way to extend a choice in education to a wide range of individuals ~~at all income levels~~, that tax relief in the form of tuition tax credits creates the least possible danger of interference in the lives of individuals and families consistent with achieving these ends, and that tax relief in the form of tuition tax credits achieves these ends with a minimum of complexity so that those for whom the tax relief is intended will be able to understand and take advantage of it;

(F) the tax revenue loss occasioned by a tuition tax credit for a child would be far exceeded by the cost to state and local taxpayers of educating the child at a public school.

Therefore, the primary purpose of this Act is to enhance equality of educational opportunity, diversity, and choice for ~~all~~ Americans. The Congress finds that this Act will expand opportunities for personal liberty, diversity, and pluralism that constitute important strengths of education in America.

SEC. 3. CREDIT FOR TUITION EXPENSES.

Subpart A of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1954 (relating to credits allowable) is amended by inserting before section 45 the following new section:

"SEC. 44H. CREDIT FOR TUITION EXPENSES.

"(a) General Rule. -- In the case of an individual, there shall be allowed as a credit against the tax imposed by this subtitle for the taxable year an amount equal to 50 percent of the tuition expenses paid by the taxpayer during the taxable year to one or more educational institutions for any of his dependents (as defined in section 152(a)(1), (2), (3), (6), or (9)) who has not attained the age of 20 at the close of the taxable year in which the tuition expenses are paid and with respect to whom the taxpayer is entitled to a deduction for the taxable year under section 151.

"(b) Limitations. --

"(1) Maximum Dollar Amount Per Individual. -- The amount of the credit allowable to a taxpayer under subsection (a) with respect to tuition expenses paid on behalf of each dependent shall not exceed --

"(A) $100 in the case of tuition expenses paid during the taxpayer's first taxable year beginning on or after January 1, 1983;

"(B) $300 in the case of tuition expenses paid during the taxpayer's first taxable year beginning on or after January 1, 1984; and

"(C) $500 in the case of tuition expenses paid for each taxable year of the taxpayer beginning on or after January 1, 1985.

"(2) Phase-out of Credit Above Certain Adjusted Gross Income Amounts. -- The maximum amount specified in paragraph

(1) shall be reduced by the following percent of the amount by which the adjusted gross income of the taxpayer for the taxable year exceeds $50,000 ($25,000 in the case of a married individual filing a separate return) --

"(A) 0.4 percent for the first taxable year of the taxpayer beginning on or after January 1, 1983;

"(B) 1.2 percent for the first taxable year of the taxpayer beginning on or after January 1, 1984; and

"(C) 2.0 percent for each taxable year of the taxpayer beginning on or after January 1, 1985.

"(c) Special Rules. --

"(1) Adjustment for Scholarships and Financial Assistance. -- Tuition expenses paid by the taxpayer shall be reduced by any amounts which were paid to the taxpayer or his dependent as --

"(A) a scholarship or fellowship grant (within the meaning of section 117(a)(1)) which is not includible in gross income under section 117;

"(B) an educational assistance allowance under chapter 32, 34, or 35 of title 38, United States Code; or

"(C) other financial assistance which is for educational expenses, or attributable to attendance at an educational institution, and that is exempt from income taxation by any law of the United States (other than a gift, bequest, devise, or inheritance within the meaning of section 102(a)).

"(2) Disallowance of Credited Expenses as Deduction. -- No deduction or credit shall be allowed under any other section of this chapter for any tuition expense to the extent that such expense is taken into account in determining the amount of the credit allowed under subsection (a) unless the taxpayer elects, in accordance with regulations prescribed by the Secretary, not to apply the provisions of this section to such tuition expenses for the taxable year.

"(d) Tax Credit Not Allowed for Amounts Paid to Racially Discriminatory Institutions. --

"(1) Required Annual Statements. -- No credit shall be allowed under subsection (a) for amounts paid to an educational institution during a calendar year unless, at the end of such calendar year, the educational institution files with the Secretary (in such manner as the Secretary shall by regulation prescribe) a statement that such institution has not followed a racially discriminatory policy during such calendar year.

"(2) Declaratory Judgment Proceedings. -- If an educational institution is declared to have followed a racially discriminatory policy in an action brought pursuant to section 7408, then no credit shall be allowed under subsection (a) for amounts paid to such educational institution --

"(A) in the calendar year during which the Attorney General commenced the action pursuant to section 7408, and

"(B) in the two calendar years immediately succeeding the year specified in subparagraph (A).

"(3) Definition. -- For purposes of this subsection ~~(d)~~ g, an educational institution follows a 'racially discriminatory policy' if it refuses, on account of race --

(A) to admit applicants as students;

(B) to admit students to the rights, privileges, programs, and activities generally made available to students by the educational institution; or

(C) to allow students to participate in its scholarship, loan, athletic, or other programs.

A racially discriminatory policy does not include failure to pursue or achieve any racial quota, proportion, or representation in the student body. The term 'race' shall include color or national origin.

"(4) Time of Disallowance. -- No credit shall be disallowed under paragraph (2) until the judgment against the educational institution in the action brought under section 7408 has become final. A judgment becomes final within the meaning of this paragraph when all parties to the action have exhausted all appellate review.

~~(A) the period within which the educational institution, or intervening defendant, may seek review of that judgment has expired and the institution has failed to file a petition for review; or~~

~~(B) the judgment has been affirmed by a court~~

~~of appeals and the period within which the educational institution may seek review of that decision has expired.~~

"(5) Statute of Limitations. -- If a credit is disallowed under paragraph (2), the period for assessing a deficiency attributable to the disallowance of such credit shall not expire before the expiration of 3 years from the date the judgment becomes final within the meaning of paragraph (4). Any such deficiency may be assessed before the expiration of such three-year period notwithstanding the provisions of any other law or rule of law which would otherwise prevent such assessment.

"(6) Enforcement Responsibility. -- Exclusive authority to enforce the prohibition against following a racially discriminatory policy under this subsection, or to undertake activities connected with enforcing this subsection, is vested in the Attorney General. Under this subsection, the Secretary has authority solely to receive the statements referred to in paragraph (1); to disallow credits for amounts paid to an educational institution which has failed to file such a statement as provided in paragraph (1); and to disallow credits for amounts paid to an educational institution against which a final judgment has been entered in an action under section 7408 as provided in paragraphs (2) and (4).

"(e) Definitions. -- For purposes of this section --

"(1) Educational Institution. -- ¶ "(A) In General. -- The term 'educational institution' means an elementary or secondary school which ¶ "(i) is an educational organization described in section 170(b)(1)(A)(ii), ~~other than a school with an~~

¶ "(ii)

~~exclusively religious curriculum, which is~~ a privately operated, not-for-profit, day or residential school, and ~~which has complied with all applicable requirements of this Act for~~ exemption from taxation under section 501(a) as an organization described in section 501(c)(3), including church-operated schools to which subsections (a) and (b) of section 508 do not apply.

¶ "(B) Exception. -- The term "educational institution" does not include a school with a curriculum of exclusively religious content.

"(2) Tuition Expenses. -- The term 'tuition expenses' means tuition and fees paid for the full-time enrollment or attendance of a student at an educational institution, including required fees for courses, and does not include any amount paid for

"(A) books, supplies, and equipment for courses of instruction at the educational institution;

"(B) meals, lodging, transportation, or personal living expenses; or

"(C) education below the first-grade level, such as attendance at a kindergarten, nursery school, or similar institution."

SEC. 4. DECLARATORY JUDGMENT PROCEEDING.

Subchapter A of chapter 76 of the Internal Revenue Code of 1954 (relating to judicial proceedings) is amended by redesignating section 7408 as section 7409 and by inserting after section 7407 the following new section:

"SEC. 7408. DECLARATORY JUDGMENT RELATING TO RACIALLY DISCRIMINATORY POLICIES OF SCHOOLS.

"(a) In General. -- Upon petition by a person who has been discriminated against under a racially discriminatory policy ~~(as defined in section 44H(d)(3))~~, the Attorney General is authorized, upon finding good cause, to bring an action against an educational institution ~~(as defined in section 44H(c)(1))~~ in the United States district court in the district in which the educational institution is located, seeking a declaratory judgment that the educational institution has followed a racially discriminatory policy and has, pursuant to such policy, discriminated against the person filing the petition.

"(b) Time for Filing Petition. -- The petition shall be filed with the Attorney General within 180 days after the date on which the act of racial discrimination is alleged to have been committed against the person filing the petition.

"(c) Notification and Opportunity to Comment. -- Upon receipt of the petition, the Attorney General shall promptly notify the educational institution in writing of such petition and the allegations contained therein. Before any action may be filed, the Attorney General shall give the institution a fair opportunity to comment on all allegations made against it and to show that the racially discriminatory policy alleged in the petition does not exist or has been abandoned.

(e) Definitions.--

"(d) Time for Bringing Action. -- An action may be filed by the Attorney General no later than 1 year after receiving the petition.

(see back)

SEC. 5. TECHNICAL AND CONFORMING AMENDMENT.

(a) The table of sections for subpart A of Part IV of subchapter A of chapter 1 of such Code is amended by inserting immediately before the item relating to section 45 the following: "SEC. 44H. Tuition expenses."

(b) Section 6504 of the Internal Revenue Code of 1954 (relating to cross references with respect to periods of limitation) is amended by adding a new paragraph (12) at the end thereof:

"(12) Disallowance of tuition tax credits because of a declaratory judgment that a school follows a racially discriminatory policy, see section 44H(d)(5)."

(c) The table of sections for subchapter A of chapter 76 of the Internal Revenue Code of 1954 (relating to civil actions by the United States) is amended by striking out the item relating to section 7408 and inserting in lieu thereof:

"Sec. 7408. Declaratory judgment relating to racially discriminatory policies of schools.

"Sec. 7409. Cross references."

SEC. 6. TAX CREDITS ARE NOT FEDERAL FINANCIAL ASSISTANCE.

Tax credits claimed under this section shall not constitute Federal financial assistance to educational institutions or to the recipients of such credits.

SEC. 7. EFFECTIVE DATE.

The amendments made by section 3 of this Act shall apply to taxable years beginning after December 31, 1982, for tuition expenses paid after that date.

GOVERNANCE OF PRIVATE SCHOOLS

Attached is the summary of data compiled from an "unofficial" survey of the fifty state departments of education relative to the "governance" of private (including parochial) elementary and secondary schools in each of their states. The questionnaire was drafted by the Office of the Consultant for Nonpublic Schools (Florida Department of Education), at the suggestion of - and with the assistance of - members of the Florida Department of Education - Florida Association of Academic Nonpublic Schools Ad Hoc Committee.

The questionnaires - with appropriate cover letters - were distributed to individuals identified by the U.S. Office of Education as serving as "private school liaisons" in each of their states. In those states wherein such an individual was not identified, the questionnaires were directed to the state commissioner's office. Because of the informality of the survey, and because a number of states collect little - if any - data on private schools, the survey is at best a "sketch" on the types of regulations and governance structures vis-a-vis private elementary and secondary schools in the other states. As you will note upon reviewing this data, there is a very broad spectrum of "governance" procedures throughout the country.

DISTRIBUTION

A total of forty-nine questionnaires was sent to each of the state departments of education (exclusive of Florida) listed in the USOE directory previously cited. All but three states responded to the initial questionnaire and the follow-up request, with one state responding that they had no jurisdiction over private elementary and secondary schools, and would therefore be unable to answer any of the questions. (These three states later provided us data via telephone.)

SUMMARY OF FINDINGS

Under 50,000 students	50,001 - 200,000 students	Over 200,000 students	
State Accreditation			
16	10	2	Voluntary accreditation program
3	1	1	Mandatory accreditation program
3	5	5	No state accreditation program
State Approval			
9	6	1	Voluntary approval program
10	4	2	Mandatory approval program
7	8	5	No state approval program
State Licensure			
15	4	0	Voluntary licensing program
3	3	1	Mandatory licensing program
8	11	7	No state licensing program
Teacher Certification			
11	11	4	Voluntary teacher certification
8	3	2	Mandatory teacher certification
8	3	2	No teacher certification requirements for private school faculty
Private School Statewide Umbrella Organization			
6	10	6	Have statewide umbrella organization
1	3	2	Private school organizations accredit member schools
0	1	0	State "officially" recognizes private school accreditation program
2	1	3	Advisory group or ad hoc committee representing private school organization and state department of education

OBSERVATIONS

1. Of the 50 states (including Florida) responding to the survey, only 5 administer mandatory accreditation programs, and 28 administer voluntary accreditation programs. However, 3 of the states which require mandatory accreditation only require the accreditation for non-church related schools. A third state requires accreditation for high schools (grades 9-12) only.

2. Thirty-two states administer voluntary and/or mandatory "approval" programs, with religiously affiliated schools allowed to seek the "voluntary" approval status in Maryland and Nevada. A similar exemption is allowed to church-affiliated schools under Pennsylvania's licensure statutes.

3. The terms "approval", "licensure", and "recognition" seem to be somewhat interchangeable among the respondents.

4. Only 13 states require private school faculty members to be state certified. (However, two states added that the law was "unenforceable".) Another 26 states provide private school faculty with the opportunity to seek state certification.

5. Private school advocacy or "umbrella" organizations are established (or are currently being established) in 22 states. A few other states have private school associations which sometimes double as "umbrella" groups; however, they are not "official" spokesmen for the private sector. Only 6 of these organizations accredit their member schools - with the Connecticut CAPE the sole organization "officially" recognized by the state department of education. Six of the states have created private school advisory committees which work closely with the departments of education.

6. A number of the states reported that they were encountering difficulties in administering state accreditation or approval programs in the newer church-related schools.

7. A review of the material provided us by many of the states indicated that there did not seem to be a "good" definition of private school.

STATE	State Accreditation	State Approval	State Licensure	State Teacher Certification	State Umbrella Association	State Advisory Group	TOTAL Number of Private Schools	TOTAL Private Enrollment
Alabama	Vol	No	Vol (nonproprietary) Mand (proprietary)	Mand (not enforced)	No	No	—	—
Alaska	No	Mand	No	Vol	No	No	58	3,212
Arizona	Vol	Vol	Vol	Vol	Yes	No	510	59,313
Arkansas	Vol	No	No	No	No	No	133	17,247
California	No	No	No	Vol (Mand. Sp. Ed.)	Yes	No	3,165	434,150
Colorado	Vol	No	No	Vol	No	No	260	40,000
Connecticut	No	Vol	No	Vol	Yes (also accredit.)	No	367	89,202
Delaware	No	No	No	No	No	No	87	23,202
Florida	No	No	No	Vol	Yes (also accredits)	Yes	1,203	207,511
Georgia	Vol	No	No	No	Yes	No	366	80,686
Hawaii	No	Mand	Mand	Mand.	Yes	No	136	34,301
Idaho	Vol	No	No	Mand. (not enforced)	No	No	4 (accr. schools only)	800 (accr. schools only)
Illinois	Vol (recognition)	No	No	Vol	Yes	Yes	1,475	353,152
Indiana	Vol	Vol	Vol	Vol	Yes	No	296	80,055
Iowa	No	Vol	No	Mand	Yes	Yes	231	54,192
Kansas	Vol	No	No	Vol	No	No	167	28,330
Kentucky	Vol	Vol	Mand	Vol	No	No	370	75,181
Louisiana	No	Vol	No	Vol	Yes	No	403	143,121

STATE	GOVERNANCE				STATE ASSOCIATIONS		TOTAL	TOTAL
	State Accreditation	State Approval	State Licensure	State Teacher Certification	State Umbrella Association	State Advisory Group	Number of Private Schools	Private School Enrollment
Maine	Vol	Mand	Mand	Mand	Yes	No	—	12,000
Maryland	No	Mand (Vol for church sch)	No	Vol	Yes	No	713	126,172
Massachusetts	No	No	No	Vol	Yes	No	676	108,544
Michigan	Vol	Mand	No	Mand	Yes	Yes	927	204,020
Minnesota	No	No	No	No	No	No	505	90,419
Mississippi	Vol	Vol	Vol	Vol	No	No	49 (Catholic schools)	11,484
Missouri	No	No	No	No	No	No	—	—
Montana	Vol (high school only)	No	No	Vol	Yes	No	10 (accredited)	—
Nebraska	Vol	Mand	Mand	Mand	Yes ("by pass" federal funds)	No	220	37,522
Nevada	No	Vol (church affiliated)	Vol (Church affiliated) Mand (Nonchurch affil.)	Vol (Church affiliated) Mand (Nonchurch affil.)	No	No	73	5,154
New Hampshire	No	Mand	No	Vol	No	Yes	122	18,366
New Jersey	No	Vol	No	No	Yes	No	1,050 +	210,000 +
New Mexico	No	No	No	No	No	No	68	—
New York	Mand	No	No	Vol	No	No	2,015	583,873
North Carolina	Vol	No	No	Vol	Yes	No	326	56,023
North Dakota	Vol	Mand	No	Mand	Yes (also accredits)	No	72	10,305
Ohio	No	Mand	No	Mand	No	No	804	249,454
Oklahoma	Vol	No	No	Vol	No	No	—	—

	GOVERNANCE				STATE ASSOCIATIONS		TOTAL	TOTAL
STATE	State Accreditation	State Approval	State Licensure	State Teacher Certification	State Umbrella Association	State Advisory Group	Number of Private Schools	Private Sch[illegible] Enrollmen[illegible]
Oregon	Vol	Vol	Vol	No	Yes	Yes	196	25,440
Pennsylvania	No	No	Mand (for non-relig. sch.)	No	Yes (also accredits)	No	1,667	406,485
Rhode Island	Vol	Mand	No	Vol	Yes	No	106	29,075
*South Carolina	No	No	No	Upon Request	yes	No	429	54,047
South Dakota	Vol (gr. 9-12) Mand (gr. K-8)	No	No	Vol (gr. 9-12 Mand (gr. K-8)	No	No	161	12,883
Tennessee	No	Vol	No	No	No	No	441	—
Texas	Vol	No	Vol	Vol	No	No	413	113,290
Utah	Vol	Vol	Vol	Vol	No	No	—	—
Vermont	No	Mand	No	No	Yes	No	60	9,253
Virginia	Vol	No	No	Vol	Yes	No	419	63,483
Washington	Vol	Mand	No	Mand (except for teach. of relig.)	Yes (also accredits)	No	362	54,000
West Virginia	Mand (classification)	Mand (Co. Board Approval)	No	Mand	No	No	22	4,430
Wisconsin	No	No	No	Vol	Yes	No	930	163,251
Wyoming	Vol (equivalent)	No	No	No	No	No	40	4,000

*Data received 2/26/81

Tricia
from
Charles O'Malley
via
Bob Seltzer

AMERICAN BAR ASSOCIATION

REPORT TO THE HOUSE OF DELEGATES

SECTION OF INDIVIDUAL RIGHTS AND RESPONSIBILITIES

RECOMMENDATION

BE IT RESOLVED, that the American Bar Association opposes any legislation providing a tax credit, deduction, exemption, reimbursement, grant or other financial benefit for tuition or other educational expenses to parents of children attending non-public (private or religious) educational institutions, including elementary or secondary schools or colleges.

REPORT

There are now pending in Congress several bills 1/ to amend the Internal Revenue Code of 1954 to provide federal income tuition tax credits. The purpose of this proposed legislation is typically to provide to individual taxpayers as a federal income tax credit, against the tax imposed for any calendar year, "an amount equal to 50 percent of the educational expenses paid by him during the taxable year to one or more educational institutions," for any of his dependents. The legislation defines educational expenses as meaning tuition and fees for enrollment and courses. "Educational institution" is defined as an institution of higher education, a vocational school, and a not-for-profit, privately operated, residential or day elementary or secondary school which does not exclude persons "on account of race, color or national or ethnic origin." (Note the omission of "religion".) The maximum amount of the allowable tax credit for any taxable year and individual is from $500 to $1,000. 2/

President Reagan publicly announced his proposed federal legislation providing tuition income tax credits to parents of children attending private or parochial schools in an address before the National Catholic Education Association on April 5, 1982. 3/ Under the Reagan proposal, the size of the credit would depend on the amount of the family income. For instance, a family with an adjusted gross annual income of $50,000 or less would be allowed a maximum tax credit of $500 a year for each child. A bill embodying this proposed legislation has not yet been introduced in Congress.

Tuition tax credit legislation previously enacted in several States has been held unconstitutional by the United States Supreme Court under the First Amendment, as applied to the States through the Fourteenth Amendment. Now, for the first time, the legislation pending in Congress and proposed by the President would be effective nationwide if enacted, in direct contravention of the First Amendment. 4/

1/ The most notable of which is the so-called Moynihan-Packwood Bill, S.550, entitled the "Tuition Tax Relief Act of 1981."

2/ Id.

3/ N.Y. Times, April 16, 1982, pp. A-1, A-15; April 4, 1982, p. 21; April 13, 1982, pp. A-1, D-28.

4/ While the constitutionality of this type of legislation does not depend on the amounts of money involved, it is of passing interest that it has been estimated by the Treasury Department that the payments under the Moynihan-Packwood Bill would result in a loss of Federal revenue of $2.7 billion in the first year, $5.1 billion in the second year, $6.3 billion in the third year and $6.8 billion in the fourth year, and that the Reagan plan would cost the government $4.6 billion in tax revenues over the next five years. See, New York Times, April 16, 1982; April 4, 1982 Supra, n.3. As a purely practical matter, it would seem that such legislation is objectionable since the present Administration is seeking to drastically reduce the Federal budget and in doing so is making extensive cuts in federal financing heretofore available for public schools and other public educational institutions.

The First Amendment provides:

"Congress shall make no law respecting the establishment of religion or prohibiting the free exercise thereof."

The Fourteenth Amendment makes the religion clauses of the First Amendment binding on the States through its Due Process Clause (Everson v. Board of Education, 330 U.S. 1, 8 (1947); Committee for Public Education v. Nyquist, 413 U.S. 756, 770 (1973).

In a series of cases, the Supreme Court has held that it is a violation of the Establishment Clause to use public funds to aid or support private religious educational institutions. Accordingly, tuition tax credit legislation repeatedly has been held unconstitutional by the United States Supreme Court as a violation of the Establishment Clause. See, Committee for Public Education, et al. v. Nyquist, Commissioner of Education, et al., 413 U.S. 756 (1973); Sloan v. Lemon, 413 U.S. 825 (1973); Public Funds for Public Schools of New Jersey, et al. v. Byrne, et al., 590 F. 2d 514 (3rd Cir. 1979); affirming 444 F. Supp. 1228, affirmed 442 U.S. 907(1979).

The Nyquist case involved a New York law which provided several forms of financial assistance to parents of children attending nonpublic elementary and secondary schools. It provided tuition reimbursements to parents of children attending such schools, and, for those parents who failed to qualify for tuition reimbursement, it granted a tax credit or deduction from adjusted gross income for each child, in a variable amount, depending upon the amount of the income of the parents. The Court held that law to be in violation of the Establishment Clause in providing for such tuition reimbursements, tax credits or deductions.

The Court stated: (at p. 783)

"Indeed, it is precisely the function of New York's law to provide assistance to private schools, the great majority of which are sectarian. By reimbursing parents for a portion of their tuition bill, the State seeks to relieve their financial burdens sufficiently to assure that they continue to have the option to send their children to religion-oriented schools. . . .the effect of the aid is unmistakably to provide desired financial support for nonpublic, sectarian institutions."

After referring to this practice as one of the "ingenious plans for channeling state aid to sectarian schools," the Court went on to say: (at p. 786)

"A similar inquiry governs here: if the grants are offered as an incentive to parents to send their children to sectarian schools by making unrestricted cash payments to them, the Establishment Clause is violated whether or not the actual dollars given eventually find their way into the sectarian institutions. Whether the grant is labeled a reimbursement, a reward, or a subsidy, its substantive impact is still the same."

After noting that the parties in this case variously referred to the law as "one establishing a system of tax credits" or "a system of income tax modifications," or as "one authorizing tax deductions," the Court stated: (at p. 789-791

". . . We see no reason to select one label over another, as the constitutionality of this hybrid benefit does not turn in any event on the label we accord it."

* * *

"In practical terms there would appear to be little difference, for purposes of determining whether such aid has the effect of advancing religion, between the tax benefit allowed here and the tuition grant allowed under §2. The qualifying parent under either program receives the same form of encouragement and reward for sending his children to nonpublic schools."

Finally, the Court stated: (at p. 793)

". . . Special tax benefits, however, cannot be squared with the principle of neutrality established by the decisions of this Court. To the contrary, insofar as such benefits render assistance to parents who send their children to sectarian schools, their purpose and inevitabl effect are to aid and advance those religious institutions."

The Sloan case involved a Pennsylvania law which provided for reimbursements to parents for tuition for their children to attend nonpublic elementary and secondary schools, such reimbursements to be paid out of revenues from a state tax. The Court held that this law was in violation of the Establishment Clause, stating: (at pp. 830, 832)

> "For purposes of determining whether the Pennsylvania tuition reimbursement program has the impermissible effect of advancing religion, we find no constitutionally significant distinctions between this law and the one declared invalid today in Nyquist. Each authorizes the States to use tax-raised funds for tuition reimbursements payable to parents who send their children to nonpublic schools."
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> * * *
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> ". . . The State has singled out a class of its citizens for a special economic benefit. Whether that benefit be viewed as a simple tuition subsidy, as an incentive to parents to send their children to sectarian schools, or as a reward for having done so, at bottom its intended consequence is to preserve and support religion-oriented institutions."

The Public Funds Case involved a New Jersey income tax statute which included tax relief to parents of children attending nonpublic schools. It allowed a personal income tax exemption of $1,000 as a deduction from gross income, for each child, to such parents. The Court stated (590 F.2d at p. 518):

> ". . . Despite this difference in the form of relief, the taxpayer in each instance "is allowed to reduce by an arbitrary amount the sum he would otherwise be obliged to pay over to the State." Id. at 791, 93 S.Ct. at 2974. Because the great majority of eligible taxpayers secure this tax relief by virtue of supporting dependents in religiously affiliated elementary or secondary schools, the "'money involved represents a charge made upon the state for the purpose of religious education.'" 5/

See also the following cases:

Wolman v. Essex, 342 F. Supp. 399 (1972), aff'd. mem. 409 U.S. 808, where an Ohio statute which provided grants of $90 to parents for each child attending nonpublic schools was held unconstitutional.

Kosydar v. Wolman, 353 F. Supp. 744, 762 (1972) aff'd. sub nom. Grit, et al. v. Wolman, 413 U.S. 901 (1973), which held unconstitutional an Ohio statute that provided a tax credit to parents of nonpublic school students, as well as other forms of financial benefits, "whether by tax credits, exemptions or deductions."

Rhode Island Fed. of Tchrs., et al. v. Norberg, 630 F. 2d 855 (1st Cir. 1980), where the Court held to be uncontitutional a Rhode Island statute allowing to taxpayers, as a deduction from gross income, amounts paid for tuition and other educational expenses for sending children to primary and secondary schools (public and private) in New England. The Court pointed out that the overwhelming majority of parents eligible for tuition deductions sent their children to sectarian schools.

The Supreme Court has repeatedly pointed out that primary among the unconstitutional actions proscribed by the Establishment Clause is the "sponsorship, financial support and active involvement of the sovereign in religious activity." Nyquist, supra at p. 772; Sloan, supra at p. 832-3; Lemon v. Kurtzman, 403 U.s. 602, 612 (1971); Walz v. Tax Commission, 397 U.S. 664, 668 (1970). Tuition tax credit legislation, whatever form it might take, is precisely the kind of unconstitutional measure proscribed by the Establishment Clause.

Tuition tax credit legislation has been and is being vigorously opposed by public school organizations such as United

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5/ In Nyquist, the Court noted that 85% of all of the nonpublic elementary and secondary schools in New York State were church-affiliated, practically all of which were Catholic parochial schools. In the Sloan case, the Court noted that 96% of the children attending nonpublic schools in Pennsylvania were attending church-related, mostly Catholic parochial schools. In the Public Funds Case, the Court noted that 95% of nonpublic elementary and secondary schools in New Jersey are religiously affiliated. Substantially the same situation prevails throughout the United States.

Federation of Teachers and American Federation of Teachers, 6/ who regard it as a serious threat to the American public school system, and by various Protestant and Jewish religious groups and others. Its principal support comes from Catholics, who maintain throughout the country an extensive parochial school system. It is of interest that in recent months, voters of Washington D.C. defeated by a margin of better than 8-1 a referendum for a tuition tax credit proposal, and a similar referendum was recently defeated in California. 7/

This country's public school system is one of its greatest democratic institutions. It is supported with public funds. It is open to every child of whatever background. If parents, for whatever reason, choose to send their children to private or religious schools, they, and not the public, should bear the educational expenses incidental thereto. The principle of separation of church and state has been described by one author as "by far the most significant contribution America has made to the evolutionary development of religion." 8/

Tuition tax credit legislation, if enacted, would constitute a violation of the Establishment Clause of the First Amendment. Accordingly, the American Bar Association should oppose any legislation providing a tax credit, deduction, exemption, reimbursement, grant or other financial benefit for tuition or other educational expenses to parents of children attending nonpublic (private or religious) educational institutions, includi[ng] elementary or secondary schools or colleges.

Respectfully Submitted,

CRUZ REYNOSO
Chairperson
Section of Individual Righ[ts]
and Responsibilities

August, 1982

6/ New York Times, November 8, 1981, p. E-9.

7/ New York Times, November 8, 1981, p. A-9; October 26, 19[8]

8/ Torpey, "Judicial Doctrines of Religious Rights in Americ[a]" U. of No. Car. Press (1948) at p. 6.

General Information Form
To Be Appended to Reports with Recommendations

No.________
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Submitting Entity Section of Individual Rights and Responsibilities

Submitted by Cruz Reynoso, Chairperson

1. Summary of Recommendation(s).

This recommendation states that the ABA opposes any legislation providing tax credits, deductions, exemptions, reimbursements, grants, or other financial benefits for tuition or other educational expenses to parents of children attending non-public (private or religious) educational institutions, including elementary or secondary schools or colleges.

2. Approval by Submitting Entity.

This recommendation was approved by the I.R.& R. Council at its Executive Council Meeting in Washington, D.C. on April 23-24, 1982.

3. Background. (Previous submission to the House or relevant Association position.)

None.

4. Need for Action at this Meeting.

Tuition tax credit legislation is now pending in Congress. The President has recently announced his support for such legislation. (See #5 "Status of Legislation" on next page).

5. Status of Legislation. (If applicable)

S. 550 was introduced on February 24, 1981 and referred to the Senate Finance Subcommittee on Taxation and Debt Management. Hearings were held in that subcommittee on June 3 and June 4, 1981. No subcommittee markup had been scheduled as of June 8, 1982.

In the House of Representatives, several tuition tax credit bills have been introduced and referred to the Committee on Ways and Means. No hearings or markups on these bills had been scheduled in the House Ways and Means Committee as of June 8, 1982.

6. Financial Information. (Estimate of funds required, if any.)

N/A

7. Conflict of Interest. (If applicable)

N/A

8. Referrals.

Concurrent with submission of this report and recommendation to the Secretary, it will be submitted to the chairpersons of all pertinent ABA sections and divisions.