

**AMENDMENT TO THE
SENATE AMENDMENT TO H.R. 1**

OFFERED BY MR. GOMEZ OF CALIFORNIA

At the end of part 2 of subtitle A, add the following new section:

SEC. 110117. CHILDCARE WORKFORCE DEVELOPMENT CREDIT.

(a) IN GENERAL.—Subpart C of part IV of subchapter A of chapter 1 is amended by inserting after section 36B the following new sections:

“SEC. 36C. CHILDCARE WORKFORCE DEVELOPMENT CREDIT.

“(a) ELIGIBLE EARLY CHILDHOOD EDUCATOR.—In the case of an individual who is an eligible early childhood educator, there shall be allowed a credit against the tax imposed by this subtitle for any taxable year an amount equal to so much of the student loan payments made by such individual during the taxable year as do not exceed \$6,000.

“(b) ELIGIBLE EARLY CHILDHOOD EDUCATOR.—For purposes of this section, the term ‘eligible early childhood educator’ means an individual who has outstanding Federal direct loans obtained for purposes of pursuing an associate’s degree, including a child development associate credential, a bachelor’s degree, a graduate degree, or a combined bachelor and master’s degree, in early childhood education or a related field from an accredited institution.

“SEC. 36D. ELIGIBLE CHILDCARE PROVIDER.

“(a) IN GENERAL.—In the case of an eligible childcare provider, there shall be allowed a credit against the tax imposed by this subtitle for any taxable year an amount equal to so much of the amounts paid or incurred to pay for the student loan debt of early

childhood educators who are employees of such childcare provider as does not exceed \$6,000.

“(b) ELIGIBLE CHILDCARE PROVIDER.—For purposes of this section, the term ‘eligible childcare provider’ means a childcare provider that receives or is eligible to receive vouchers or assistance under the Child Care and Development Block Grant Act of 1990.

“SEC. 36E. EARLY CHILDHOOD EDUCATOR EDUCATION EXPENSE CREDIT.

“(a) IN GENERAL.—In the case of an eligible individual, there shall be allowed a credit against the tax imposed by this subtitle in an amount equal to so much of the qualified tuition and related expenses (as such term is defined in section 25(f)(1)) of the individual as do not exceed \$4,000 for the taxable year.

“(b) ELIGIBLE INDIVIDUAL.—For purposes of this section, the term eligible individual means an individual who is enrolled in a qualified early childhood educator program.

“(c) QUALIFIED EARLY CHILDHOOD EDUCATOR PROGRAM.—For purposes of this section, the term ‘qualified early childhood educator program’ means a course of study leading to an associate’s degree or a certificate in early childhood education or a related field from an institution of higher education (as defined in section 101(a) of the Higher Education Act of 1965).

“(d) NO DOUBLE BENEFIT.—No credit shall be allowed under this section with respect to any expense with respect to which a credit is allowed under section 25A.”.

(b) CLERICAL AMENDMENT.—The table of sections for Subpart C of part IV of subchapter A of chapter 1 is amended by inserting after section 36B the following new items:

“Sec. 36C. Childcare workforce development credit.

“Sec. 36D. Eligible childcare provider.

“Sec. 36E. Early childhood educator education expense credit.”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to amounts paid or incurred after the date of the enactment of this Act.