

**AMENDMENT TO RULES COMMITTEE PRINT 119–****3****OFFERED BY MR. GOMEZ OF CALIFORNIA**

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

**1 SEC. 110117. CHILDCARE WORKFORCE DEVELOPMENT**  
**2 CREDIT.**

**3** (a) IN GENERAL.—Subpart C of part IV of sub-  
**4** chapter A of chapter 1 is amended by inserting after sec-  
**5** tion 36B the following new sections:

**6 “SEC. 36C. CHILDCARE WORKFORCE DEVELOPMENT CRED-**  
**7 IT.**

**8** “(a) ELIGIBLE EARLY CHILDHOOD EDUCATOR.—In  
**9** the case of an individual who is an eligible early childhood  
**10** educator, there shall be allowed a credit against the tax  
**11** imposed by this subtitle for any taxable year an amount  
**12** equal to so much of the student loan payments made by  
**13** such individual during the taxable year as do not exceed  
**14** \$6,000.

**15** “(b) ELIGIBLE EARLY CHILDHOOD EDUCATOR.—  
**16** For purposes of this section, the term ‘eligible early child-  
**17** hood educator’ means an individual who has outstanding  
**18** Federal direct loans obtained for purposes of pursuing an

1 associate's degree, including a child development associate  
2 credential, a bachelor's degree, a graduate degree, or a  
3 combined bachelor and master's degree, in early childhood  
4 education or a related field from an accredited institution.

5 **“SEC. 36D. ELIGIBLE CHILDCARE PROVIDER.**

6 “(a) IN GENERAL.—In the case of an eligible  
7 childcare provider, there shall be allowed a credit against  
8 the tax imposed by this subtitle for any taxable year an  
9 amount equal to so much of the amounts paid or incurred  
10 to pay for the student loan debt of early childhood edu-  
11 cators who are employees of such childcare provider as  
12 does not exceed \$6,000.

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

18 **“SEC. 36E. EARLY CHILDHOOD EDUCATOR EDUCATION EX-**  
19 **PENSE CREDIT.**

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

1       “(b) ELIGIBLE INDIVIDUAL.—For purposes of this  
2 section, the term eligible individual means an individual  
3 who is enrolled in a qualified early childhood educator pro-  
4 gram.

5       “(c) QUALIFIED EARLY CHILDHOOD EDUCATOR  
6 PROGRAM.—For purposes of this section, the term ‘quali-  
7 fied early childhood educator program’ means a course of  
8 study leading to an associate’s degree or a certificate in  
9 early childhood education or a related field from an insti-  
10 tution of higher education (as defined in section 101(a)  
11 of the Higher Education Act of 1965).

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

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

“Sec. 36C. Childcare workforce development credit.

“Sec. 36D. Eligible childcare provider.

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

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

