

109<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 5821

To increase community service by students at risk of education failure and thereby reduce youth and gang violence.

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## IN THE HOUSE OF REPRESENTATIVES

JULY 17, 2006

Ms. WATSON introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Education and the Workforce, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

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## A BILL

To increase community service by students at risk of education failure and thereby reduce youth and gang violence.

1        *Be it enacted by the Senate and House of Representa-*  
2        *tives of the United States of America in Congress assembled,*

3        **SECTION 1. SHORT TITLE.**

4        This Act may be cited as the “At-Risk Youth Protec-  
5        tion Act of 2006”.

6        **SEC. 2. GRANTS TO REDUCE YOUTH AND GANG VIOLENCE.**

7        (a) GRANTS TO SEAS.—

1           (1) IN GENERAL.—The Secretary of Education  
2           may make grants to State educational agencies for  
3           the purpose of making subgrants to alternative  
4           schools or programs that agree to implement a com-  
5           munity service requirement and thereby reduce  
6           youth and gang violence.

7           (2) APPLICATION.—To seek a grant under this  
8           section, a State educational agency shall submit an  
9           application to the Secretary at such time, in such  
10          manner, and containing such information as the Sec-  
11          retary may require.

12          (b) SUBGRANTS TO ALTERNATIVE SCHOOLS OR PRO-  
13          GRAMS.—

14               (1) IN GENERAL.—A State educational agency  
15               receiving a grant under this section shall use the  
16               grant to make subgrants to alternative schools or  
17               programs that agree to require each secondary  
18               school student enrolled in the school or program—

19                       (A) to perform not less than 100 hours of  
20                       community service each school year; and

21                       (B) to receive training or counseling on  
22                       conflict resolution as a prerequisite to per-  
23                       forming such community service.

24           (2) APPLICATION.—To seek a subgrant under  
25           this section, an alternative school or program shall

1 submit an application to the State educational agen-  
2 cy at such time, in such manner, and containing  
3 such information as the Secretary may require.

4 (c) DEFINITIONS.—In this section:

5 (1) The term “alternative school or program”  
6 means a public school or program designed to ad-  
7 dress student needs that typically cannot be met in  
8 regular schools because the student is at risk of edu-  
9 cation failure (as indicated by poor grades, truancy,  
10 disruptive behavior, pregnancy, or similar factors as-  
11 sociated with temporary or permanent withdrawal  
12 from school).

13 (2) The term “community service” means a  
14 method of service learning—

15 (A) under which the student involved  
16 learns and develops through active participation  
17 in thoughtfully organized and adult-supervised  
18 service that—

19 (i) is conducted in, and meets the  
20 needs of, a community;

21 (ii) is coordinated with the student’s  
22 alternative school or program, and with the  
23 community; and

24 (iii) helps foster civic responsibility;  
25 and

1 (B) that—

2 (i) is integrated into and enhances the  
3 academic curriculum of the student, or the  
4 educational components of the community  
5 service program in which the student is en-  
6 rolled; and

7 (ii) provides structured time for the  
8 student to reflect on the service experience.

9 (3) The term “institution of higher education”  
10 has the meaning given to that term in section 101  
11 of the Higher Education Act of 1965 (20 U.S.C.  
12 1001).

13 (4) The term “secondary school” has the mean-  
14 ing given to that term in section 9101 of the Ele-  
15 mentary and Secondary Education Act of 1965 (20  
16 U.S.C. 7801).

17 (5) The term “Secretary” means the Secretary  
18 of Education.

19 (6) The term “State educational agency” has  
20 the meaning given to that term in section 9101 of  
21 the Elementary and Secondary Education Act of  
22 1965 (20 U.S.C. 7801).

23 **SEC. 3. COMMUNITY SERVICE DEDUCTION.**

24 (a) IN GENERAL.—Part VI of subchapter B of chap-  
25 ter 1 of the Internal Revenue Code of 1986 (relating to

1 itemized deductions for individuals and corporations) is  
2 amended by inserting after section 181 the following new  
3 section:

4 **“SEC. 182. COMMUNITY SERVICE DEDUCTION.**

5       “(a) ALLOWANCE OF DEDUCTION.—In the case of a  
6 business, there shall be allowed as a deduction an amount  
7 determined in accordance with subsection (b).

8       “(b) AMOUNT OF DEDUCTION.—In the case of a  
9 business, the amount determined under this subsection,  
10 with respect to a taxable year, is the sum of—

11               “(1) \$750 per 100 hours of community service  
12 completed by a qualified student through such busi-  
13 ness during such taxable year, plus

14               “(2) \$2,000 per qualified employee employed  
15 through such business.

16       “(c) DOLLAR LIMITATION.—In the case of a busi-  
17 ness, the amount determined under subsection (b)(1), with  
18 respect to each qualified student completing hours of com-  
19 munity service through such business, shall not exceed  
20 \$1,500.

21       “(d) DEFINITIONS.—For purposes of this section,  
22 with respect to a taxable year—

23               “(1) QUALIFIED STUDENT.—The term ‘quali-  
24 fied student’ means a student enrolled in an alter-  
25 native school or program (as defined in section 2(c)

1 of the At-Risk Youth Protection Act of 2006) who  
2 performs community service through a place of busi-  
3 ness located not more than 20 miles from the loca-  
4 tion of the student’s alternative school or program in  
5 order to comply with such school or program’s com-  
6 munity service requirement.

7 “(2) QUALIFIED EMPLOYEE.—With respect to a  
8 business, the term ‘qualified employee’ means a  
9 graduate of an alternative school or program (as de-  
10 fined in section 2(c) of the At-Risk Youth Protection  
11 Act of 2006) who completes 1 year of employment  
12 through such business during such taxable year.

13 “(3) COMMUNITY SERVICE.—The term ‘commu-  
14 nity service’ has the meaning given to such term in  
15 section 2(c) of the At-Risk Youth Protection Act of  
16 2006.

17 “(e) REGULATIONS.—The Secretary shall prescribe  
18 such regulations as may be necessary or appropriate to  
19 carry out the purposes of this section and to ensure that  
20 the community service completed by a qualified student  
21 through a business that is allowed a deduction under sub-  
22 section (a) meets the requirements described in section  
23 2(c) of the At-Risk Youth Protection Act of 2006.”.

24 (b) CLERICAL AMENDMENT.—The table of sections  
25 for part VI of subchapter B of chapter 1 of such Code

1 is amended by inserting after the item relating to section  
2 181 the following new item:

“Sec. 182. Community service deduction.”.

3 (c) **EFFECTIVE DATE.**—The amendments made by  
4 this section shall apply to taxable years beginning after  
5 December 31, 2006.

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