

103<sup>D</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 127

To amend the Internal Revenue Code of 1986 to restore and make permanent the exclusion for employer-provided educational assistance.

---

## IN THE HOUSE OF REPRESENTATIVES

JANUARY 5, 1993

Mr. LEVIN (for himself, Mr. GRANDY, and Mr. RANGEL) introduced the following bill; which was referred to the Committee on

JUNE 2, 1993

Additional sponsors: Mr. DURBIN, Mr. SKAGGS, Mr. WALSH, Mr. HOLDEN, Mrs. BENTLEY, Mr. VENTO, Mr. REED, Mr. EVANS, Mr. MAZZOLI, Mr. NEAL of Massachusetts, Mr. TALENT, Mr. DELLUMS, Mr. LAFALCE, Mrs. UNSOELD, Mrs. MALONEY, Mr. SWIFT, Mr. PRICE of North Carolina, Mr. STOKES, Mr. MCCLOSKEY, Mr. OBERSTAR, Ms. PELOSI, Mr. KLUG, Mr. NADLER, Ms. SHEPHERD, Mr. HYDE, Mr. OLVER, Mr. WYDEN, Mr. GLICKMAN, Mr. MORAN, Mr. JACOBS, Mr. BONIOR, Mr. MARTINEZ, Mr. SENSENBRENNER, Mr. SYNAR, Mr. KOPETSKI, Mr. BORSKI, Mr. NEAL of North Carolina, Mr. MANTON, Mr. HANCOCK, Mr. SUNDQUIST, Mr. GINGRICH, Mr. HEFLEY, Mr. HUTTO, Mr. KOLBE, Mr. KYL, Mrs. MORELLA, Mrs. MEYERS of Kansas, Mr. OXLEY, Mr. ROHRABACHER, Mr. SAXTON, Mr. SCHIFF, Mr. BALLENGER, Mr. HASTERT, Mr. KNOLLENBERG, Mr. QUINN, Mr. SHAW, Mr. SOLOMON, Mr. WELDON, Mr. SHAYS, Mr. PETERSON of Minnesota, Mr. TORRICELLI, Mr. RAHALL, Mr. SERRANO, Mr. KLECZKA, Mr. SANTORUM, Mr. KENNEDY, Mr. COBLE, Mr. SANDERS, Mr. COLEMAN, Mr. CAMP, Mr. CRANE, Mr. CLINGER, Mr. COMBEST, Mr. EMERSON, Mr. FAWELL, Mrs. FOWLER, Mr. GALLO, Mr. GILLMOR, Mr. ISTOOK, Mr. PICKETT, Ms. PRYCE of Ohio, Mr. BROWDER, Mr. INGLIS of South Carolina, Mr. BARCIA, and Mr. KLINK

---

## A BILL

To amend the Internal Revenue Code of 1986 to restore

and make permanent the exclusion for employer-provided educational assistance.

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 “Employee Educational  
5        Assistance Act of 1993”.

6        **SEC. 2. EMPLOYER-PROVIDED EDUCATIONAL ASSISTANCE.**

7        (a) **IN GENERAL.**—Section 127 of the Internal Reve-  
8        nue Code of 1986 (relating to educational assistance pro-  
9        grams) is amended by striking subsection (d) and by re-  
10        designating subsection (e) as subsection (d).

11        (b) **CONFORMING AMENDMENT.**—Paragraph (2) of  
12        section 103(a) of the Tax Extension Act of 1991 is hereby  
13        repealed.

14        (c) **EFFECTIVE DATE.**—The amendments made by  
15        this section shall apply to taxable years beginning after  
16        December 31, 1991.

○