

106TH CONGRESS
2D SESSION

H. R. 4214

To amend the Internal Revenue Code of 1986 to exclude from gross income amounts paid under certain Federal programs for the repayment of student loans of members of the Armed Forces.

IN THE HOUSE OF REPRESENTATIVES

APRIL 6, 2000

Mr. PITTS (for himself, Mrs. CHENOWETH-HAGE, Mr. SPENCE, Mr. HUNTER, Mr. WELDON of Pennsylvania, Mr. ENGLISH, Mr. HANSEN, Mr. HOSTETTLER, Mr. SMITH of Washington, Mr. HAYES, Mr. EVANS, Mr. COX, Mr. GRAHAM, Mrs. CUBIN, Mr. STUPAK, Mr. SOUDER, Mr. JONES of North Carolina, Mr. SCHAFFER, Mr. DICKEY, Mr. PAUL, Mr. TANCREDO, Mr. TIAHRT, Mr. METCALF, Mr. GREEN of Wisconsin, Mr. DOOLITTLE, Mr. LARGENT, Mr. MCGOVERN, Mr. OSE, AND Mr. ARMEY) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to exclude from gross income amounts paid under certain Federal programs for the repayment of student loans of members of the Armed Forces.

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 “Armed Forces Edu-
5 cational Relief Act of 2000”.

1 **SEC. 2. EXCLUSION FROM GROSS INCOME FOR CERTAIN**
2 **PAYMENTS ON STUDENT LOANS OF MEMBERS**
3 **OF THE ARMED FORCES.**

4 (a) **IN GENERAL.**—Part III of subchapter B of chap-
5 ter 1 of the Internal Revenue Code of 1986 (relating to
6 items specifically excluded from gross income) is amended
7 by redesignating section 139 as section 139A and by in-
8 serting after section 138 the following new section:

9 **“SEC. 139. CERTAIN PAYMENTS ON STUDENT LOANS OF**
10 **MEMBERS OF ARMED FORCES.**

11 “Gross income shall not include any payment made
12 under chapter 109 or 1609 of title 10, United States
13 Code.”

14 (b) **CLERICAL AMENDMENT.**—The table of sections
15 for such part III is amended by striking the last item and
16 inserting the following new items:

“Sec. 139. Certain payments on student loans of members of
Armed Forces.

“Sec. 139A. Cross references to other Acts.”

17 (c) **EFFECTIVE DATE.**—The amendments made by
18 this section shall apply to payments in taxable years end-
19 ing after the date of the enactment of this Act.

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