

## Calendar No. 448

110TH CONGRESS  
1ST SESSION**S. 2234**

To amend the Internal Revenue Code of 1986 to extend the deduction for qualified tuition and related expenses.

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## IN THE SENATE OF THE UNITED STATES

OCTOBER 25, 2007

Mr. CORNYN (for himself and Mr. ROBERTS) introduced the following bill;  
which was read the first time

OCTOBER 26, 2007

Read the second time and placed on the calendar

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**A BILL**

To amend the Internal Revenue Code of 1986 to extend the deduction for qualified tuition and related expenses.

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. EXTENSION OF DEDUCTION FOR QUALIFIED**  
4 **TUITION AND RELATED EXPENSES.**

5 (a) IN GENERAL.—Subsection (e) of section 222 of  
6 the Internal Revenue Code of 1986 (relating to termi-

1 nation) is amended by striking “2007” and inserting  
2 “2009”.

3 (b) **EFFECTIVE DATE.**—The amendment made by  
4 this section shall apply to taxable years beginning after  
5 December 31, 2007.



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