

111TH CONGRESS  
1ST SESSION

# H. R. 4184

To amend the Internal Revenue Code of 1986 to make permanent the qualified tuition deduction.

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IN THE HOUSE OF REPRESENTATIVES

DECEMBER 2, 2009

Mr. POMEROY introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to make permanent the qualified tuition deduction.

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. DEDUCTION FOR QUALIFIED TUITION AND RE-**  
4 **LATED EXPENSES MADE PERMANENT.**

5 (a) REPEAL OF TERMINATION.—Section 222 of the  
6 Internal Revenue Code of 1986 is amended by striking  
7 subsection (e).

1       (b) EFFECTIVE DATE.—The amendment made by  
2 this section shall apply to taxable years beginning after  
3 December 31, 2009.

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