

111TH CONGRESS
2^D SESSION

S. 3857

To amend the National and Community Service Act of 1990 to improve the educational awards provided for national service.

IN THE SENATE OF THE UNITED STATES

SEPTEMBER 28, 2010

Mr. DODD (for himself, Mrs. SHAHEEN, and Mr. COCHRAN) introduced the following bill; which was read twice and referred to the Committee on Health, Education, Labor, and Pensions

A BILL

To amend the National and Community Service Act of 1990 to improve the educational awards provided for national service.

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 “Tax Relief for National
5 Service Act”.

1 **SEC. 2. TREATMENT OF NATIONAL SERVICE EDUCATIONAL**
2 **AWARD.**

3 (a) **IN GENERAL.**—Section 147 of the National and
4 Community Service Act of 1990 (42 U.S.C. 12603) is
5 amended by adding at the end the following:

6 “(f) **TREATMENT.**—The amount of a national service
7 educational award provided or transferred to an individual
8 under this subtitle shall not be included in the gross in-
9 come of the individual for purposes of the Internal Rev-
10 enue Code of 1986.”.

11 (b) **EFFECTIVE DATE.**—The amendment made by
12 subsection (a) shall apply to taxable years ending after
13 the date of enactment of this Act.

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