

112TH CONGRESS
2^D SESSION

H. R. 3865

To amend the Internal Revenue Code of 1986 to extend the American Opportunity Tax Credit.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 1, 2012

Mr. BRALEY of Iowa 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 extend the American Opportunity Tax Credit.

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 “College Tax Cut Ex-
5 tension Act of 2012”.

6 **SEC. 2. EXTENSION OF AMERICAN OPPORTUNITY TAX**
7 **CREDIT.**

8 (a) IN GENERAL.—Subsection (i) of section 25A of
9 the Internal Revenue Code of 1986 is amended by striking

1 “in 2009, 2010, 2011, or 2012” and inserting “after 2008
2 and before 2017”.

3 (b) **EFFECTIVE DATE.**—The amendment made by
4 subsection (a) shall apply to taxable years beginning after
5 2012.

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