

113TH CONGRESS
1ST SESSION

H. R. 3094

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

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 12, 2013

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 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. SHORT TITLE.**

4 This Act may be cited as the “Tuition Relief for Stu-
5 dents Act of 2013”.

6 **SEC. 2. EXTENSION OF DEDUCTION FOR QUALIFIED TUI-**
7 **TION AND RELATED EXPENSES.**

8 (a) IN GENERAL.—Section 222(e) of the Internal
9 Revenue Code of 1986 is amended by striking “December
10 31, 2013” and inserting “December 31, 2017”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 subsection (a) shall apply to taxable years beginning after
3 December 31, 2013.

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