

114TH CONGRESS  
1ST SESSION

# H. R. 3409

To amend the Internal Revenue Code of 1986 to exclude payments received under the Work Colleges Program from gross income, including payments made from institutional funds.

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## IN THE HOUSE OF REPRESENTATIVES

JULY 29, 2015

Mr. SMITH of Missouri (for himself, Mr. DANNY K. DAVIS of Illinois, Mr. WOMACK, Mr. RODNEY DAVIS of Illinois, Mr. BARR, Mr. HOLDING, Mr. LONG, Mr. ROGERS of Kentucky, Mr. PRICE of North Carolina, and Mr. WELCH) 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 exclude payments received under the Work Colleges Program from gross income, including payments made from institutional funds.

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. EXCLUSION FOR AMOUNTS RECEIVED UNDER**  
4 **THE WORK COLLEGES PROGRAM.**

5 (a) IN GENERAL.—Paragraph (2) of section 117(c)  
6 of the Internal Revenue Code of 1986 is amended by strik-  
7 ing “or” at the end of subparagraph (A), by striking the

1 period at the end of subparagraph (B) and inserting “,  
2 or”, and by adding at the end the following new subpara-  
3 graph:

4                   “(C) a comprehensive student work-learn-  
5                   ing-service program (as defined in section  
6                   448(e) of the Higher Education Act of 1965)  
7                   operated by a work college (as defined in such  
8                   section).”.

9           (b) EFFECTIVE DATE.—The amendments made by  
10 this section shall apply to amounts received in taxable  
11 years beginning after the date of the enactment of this  
12 Act.

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