

114TH CONGRESS  
1ST SESSION

# S. 376

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 SENATE OF THE UNITED STATES

FEBRUARY 4, 2015

Mr. KIRK (for himself, Mr. BLUNT, Mr. DURBIN, Mr. BOOZMAN, and Mr. LEAHY) introduced the following bill; which was read twice and referred to the Committee on Finance

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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  
8 period at the end of subparagraph (B) and inserting “,

1 or”, and by adding at the end the following new subpara-  
2 graph:

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

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

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