

115TH CONGRESS
1ST SESSION

H. R. 3683

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

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 6, 2017

Ms. SHEA-PORTER (for herself, Mr. O'HALLERAN, Mr. RASKIN, Mr. GONZALEZ of Texas, Mr. VARGAS, and Mr. CARSON of Indiana) 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 permanently 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 “Student and Families
5 Tax Reduction Act”.

1 **SEC. 2. PERMANENT EXTENSION OF DEDUCTION FOR**
2 **QUALIFIED TUITION AND RELATED EX-**
3 **PENSES.**

4 (a) IN GENERAL.—Section 222 of the Internal Rev-
5 enue Code of 1986 is amended by striking subsection (e).

6 (b) EFFECTIVE DATE.—The amendment made by
7 this section shall apply to taxable years beginning after
8 December 31, 2016.

○