

116TH CONGRESS  
1ST SESSION

# H. R. 1194

To amend the Internal Revenue Code of 1986 to permit fellowship and stipend compensation to be saved in an individual retirement account.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 13, 2019

Mr. KENNEDY (for himself, Mr. BANKS, and Mr. MOULTON) 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 permit fellowship and stipend compensation to be saved in an individual retirement account.

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 “Graduate Student Sav-  
5 ings Act of 2019”.

6 **SEC. 2. CERTAIN NON-TUITION FELLOWSHIP AND STIPEND**  
7 **PAYMENTS TREATED AS COMPENSATION.**

8 (a) IN GENERAL.—Paragraph (1) of section 219(f)  
9 of the Internal Revenue Code of 1986 is amended by add-  
10 ing at the end the following: “Such term includes any

1 amount paid to an individual to aid the individual in the  
2 pursuit of graduate or postdoctoral study or research.”.

3 (b) **EFFECTIVE DATE.**—The amendment made by  
4 this section shall apply to taxable years beginning after  
5 December 31, 2019.

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