

116TH CONGRESS  
1ST SESSION

# S. 2553

To amend the Internal Revenue Code of 1986 to strike the provision of the American Opportunity Tax Credit that denies the credit to students with felony drug convictions.

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## IN THE SENATE OF THE UNITED STATES

SEPTEMBER 26, 2019

Mr. VAN HOLLEN (for himself, Mr. PORTMAN, Mr. MERKLEY, Ms. COLLINS, Mr. WYDEN, and Mr. LANKFORD) 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 strike the provision of the American Opportunity Tax Credit that denies the credit to students with felony drug convictions.

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 “Eliminating Discrimi-  
5       nation And Creating Corridors to Expand Student Success  
6       Act of 2019” or the “ED ACCESS Act of 2019”.

1 **SEC. 2. ELIMINATION OF DENIAL OF AMERICAN OPPOR-**  
2 **TUNITY TAX CREDIT FOR STUDENTS CON-**  
3 **VICTED OF A FELONY DRUG OFFENSE.**

4 (a) IN GENERAL.—Section 25A(b)(2) of the Internal  
5 Revenue Code of 1986 is amended by striking subpara-  
6 graph (D).

7 (b) EFFECTIVE DATE.—The amendment made by  
8 this section shall apply to taxable years ending after the  
9 date of the enactment of this Act.

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