

117TH CONGRESS
2D SESSION

S. 5126

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.

IN THE SENATE OF THE UNITED STATES

NOVEMBER 17, 2022

Mr. VAN HOLLEN (for himself, Mr. PORTMAN, Mr. WYDEN, and Mr. MERKLEY) introduced the following bill; which was read twice and referred to the Committee on Finance

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 2022” or the “ED ACCESS Act of 2022”.

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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