

106TH CONGRESS  
1ST SESSION

# H. R. 1014

To amend the Internal Revenue Code of 1986 to make permanent the exclusion for employer-provided educational assistance.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 4, 1999

Mr. PICKETT 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 make permanent the exclusion for employer-provided educational assistance.

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 “Employee Educational  
5 Assistance Act of 1999”.

6 **SEC. 2. EMPLOYER-PROVIDED EDUCATIONAL ASSISTANCE.**

7 (a) IN GENERAL.—Section 127 of the Internal Reve-  
8 nue Code of 1986 (relating to educational assistance pro-  
9 grams) is amended by striking subsection (d) and by re-  
10 designating subsection (e) as subsection (d).

1           (b) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to taxable years beginning after  
3 May 31, 1999.

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