

113TH CONGRESS  
2D SESSION

# H. R. 3943

To amend the Internal Revenue Code of 1986 to extend for one year the above-the-line deduction for qualified tuition and related expenses.

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IN THE HOUSE OF REPRESENTATIVES

JANUARY 28, 2014

Mr. GRAYSON 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 extend for one year the above-the-line 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. EXTENSION OF ABOVE-THE-LINE DEDUCTION**  
4 **FOR QUALIFIED TUITION AND RELATED EX-**  
5 **PENSES.**

6 (a) IN GENERAL.—Subsection (e) of section 222 of  
7 the Internal Revenue Code of 1986 is amended by striking  
8 “December 31, 2013” and inserting “December 31,  
9 2014”.

1           (b) EFFECTIVE DATE.—The amendment made by  
2 this section shall apply to taxable years beginning after  
3 December 31, 2013.

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