

116TH CONGRESS  
1ST SESSION

# H. R. 1071

To amend the Internal Revenue Code of 1986 to permanently extend the deduction for qualified tuition and related expenses.

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IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 7, 2019

Mr. CICILLINE 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 permanently extend the 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. SHORT TITLE.**

4 This Act may be cited as the “Student and Families  
5 Tax Reduction Act”.

6 **SEC. 2. PERMANENT EXTENSION OF DEDUCTION FOR**  
7 **QUALIFIED TUITION AND RELATED EX-**  
8 **PENSES.**

9 (a) IN GENERAL.—Section 222 of the Internal Rev-  
10 enue Code of 1986 is amended by striking subsection (e).

1       (b) EFFECTIVE DATE.—The amendment made by  
2 this section shall apply to taxable years beginning after  
3 December 31, 2017.

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