

118TH CONGRESS
2D SESSION

H. R. 10013

To amend the Internal Revenue Code of 1986 to exclude individuals who have committed certain crimes from being eligible students for purposes of the American opportunity credit, the lifetime learning credit, and the deduction on interest paid on qualified education loans.

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 18, 2024

Mr. MURPHY introduced the following bill; which was referred to the
Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to exclude individuals who have committed certain crimes from being eligible students for purposes of the American opportunity credit, the lifetime learning credit, and the deduction on interest paid on qualified education loans.

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 “Education Not Agita-
5 tion Act of 2024”.

1 **SEC. 2. LIMITATION ON AMERICAN OPPORTUNITY CREDIT**
2 **AND LIFETIME LEARNING CREDIT FOR STU-**
3 **DENTS CONVICTED OF CERTAIN OFFENSES.**

4 (a) IN GENERAL.—Section 25A(b)(3) of the Internal
5 Revenue Code of 1986 is amended by striking “and” at
6 the end of subparagraph (A), by striking the period at
7 the end of subparagraph (B) and inserting “, and”, and
8 by adding at the end the following new subparagraph:

9 “(C) has been convicted, before the end of
10 the taxable year with or within which such aca-
11 demic period ends, of any of the following State
12 or Federal offenses occurring on the campus
13 (as defined in section 485(f)(6) of the Higher
14 Education Act of 1965) of an institution of
15 higher education (as defined in section 101(a)
16 of such Act) in connection with conduct occur-
17 ring at or during the course of a protest:

18 “(i) Unlawful assembly.

19 “(ii) Rioting.

20 “(iii) Trespassing.

21 “(iv) Vandalism.

22 “(v) Battery or battery of a law en-
23 forcement officer.”.

24 (b) CONFORMING AMENDMENT.—Section 25A(B)(2)
25 of such Code is amended by striking subparagraph (D).

1 (c) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to academic periods beginning
3 after the date of the enactment of this Act.

