

105TH CONGRESS
1ST SESSION

H. R. 1296

To amend the Internal Revenue Code of 1986 to exclude work study payments from income.

IN THE HOUSE OF REPRESENTATIVES

APRIL 10, 1997

Mr. KNOLLENBERG 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 work study payments from income.

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 “College Student Tax
5 Relief Act of 1997”.

6 **SEC. 2. EXCLUSION OF WORK STUDY PAYMENTS FROM IN-**
7 **COME.**

8 (a) IN GENERAL.—Section 117 of the Internal Reve-
9 nue Code of 1986 (relating to qualified scholarships) is

1 amended by adding at the end the following new sub-
2 section:

3 “(e) WORK STUDY PAYMENTS.—Gross income shall
4 not include any amount received for services performed
5 under a Federal work study program operated under sec-
6 tion 441 of the Higher Education Act of 1965.”

7 (b) EFFECTIVE DATE.—The amendment made by
8 this section shall apply to services performed after Decem-
9 ber 31, 1996.

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