

105TH CONGRESS
1ST SESSION

H. R. 430

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

IN THE HOUSE OF REPRESENTATIVES

JANUARY 9, 1997

Mr. PICKETT 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 make
permanent the exclusion for employer-provided edu-
cational 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 1997”.

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, 1997.

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