

105TH CONGRESS
2D SESSION

S. RES. 180

Expressing the sense of the Senate that the tax exclusion for employer-provided educational assistance programs should be made permanent.

IN THE SENATE OF THE UNITED STATES

FEBRUARY 25, 1998

Mrs. BOXER submitted the following resolution; which was referred to the
Committee on Finance

RESOLUTION

Expressing the sense of the Senate that the tax exclusion for employer-provided educational assistance programs should be made permanent.

Whereas since its inception in 1978, section 127 of the Internal Revenue Code of 1986 has enabled millions of workers to advance their education and improve their job skills without incurring additional taxes or a reduction in take-home pay;

Whereas a well trained and educated workforce is essential to our Nation's economy, competitiveness, and national security;

Whereas education and retraining will be necessary to maintain and strengthen the competitive position of American industries through the next century;

Whereas much of our Nation's workforce and many of our Nation's industries are experiencing the pressures of rapid technological change and facing the pressures of global competition;

Whereas many cutting edge American industries are facing a dearth of qualified United States citizens to fill key positions in important disciplines such as engineering, mathematics, and computer science;

Whereas the United States Senate is on record supporting a permanent extension of section 127 of such Code for both graduate and undergraduate study; and

Whereas there is bipartisan support for a permanent extension of section 127 of such Code, as evidenced by the introduction of bills by Senators of both parties: Now, therefore, be it

1 *Resolved*, That it is the sense of the Senate that legis-
 2 lation to permanently extend section 127 of the Internal
 3 Revenue Code of 1986 should be brought to the Senate
 4 floor as expeditiously as possible in order to help ensure
 5 that United States workers will not be discouraged from
 6 advancing their education and job skills.

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