

107TH CONGRESS
2D SESSION

S. 2909

To amend the Internal Revenue Code of 1986 to make permanent the deduction for qualified tuition and related expenses and to repeal the sunset of the Economic Growth and Tax Relief Reconciliation Act of 2001 with respect to such deduction and the extension of the exclusion for employer-provided educational assistance.

IN THE SENATE OF THE UNITED STATES

SEPTEMBER 5, 2002

Mr. SMITH of Oregon introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to make permanent the deduction for qualified tuition and related expenses and to repeal the sunset of the Economic Growth and Tax Relief Reconciliation Act of 2001 with respect to such deduction and the extension of the exclusion for employer-provided educational 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 “College Tuition Relief
5 Act of 2002”.

1 **SEC. 2. PERMANENT DEDUCTION FOR QUALIFIED TUITION**
2 **AND RELATED EXPENSES.**

3 (a) PERMANENT DEDUCTION.—

4 (1) IN GENERAL.—Section 222 of the Internal
5 Revenue Code of 1986 (relating to qualified tuition
6 and related expenses) is amended by striking sub-
7 section (e).

8 (2) CONFORMING AMENDMENT.—Subparagraph
9 (B) of section 222(b)(2) of such Code (relating to
10 applicable dollar limit) is amended by striking “2004
11 AND 2005.—In the case of a taxable year beginning
12 in 2004 or 2005,” and inserting “2004 AND THERE-
13 AFTER.—In the case of any taxable year beginning
14 after 2003,”.

15 (b) REPEAL OF SUSPENSION.—Section 901 of the
16 Economic Growth and Tax Relief Reconciliation Act of
17 2001 is amended by adding at the end the following new
18 subsection:

19 “(c) EXCEPTION.—Subsection (a) shall not apply to
20 the amendments made by section 431 (relating to qualified
21 tuition and related expenses).”.

1 **SEC. 3. REPEAL OF APPLICABILITY OF SUNSET OF THE**
2 **ECONOMIC GROWTH AND TAX RELIEF REC-**
3 **ONCILIATION ACT OF 2001 WITH RESPECT TO**
4 **EXTENSION OF EXCLUSION FOR EMPLOYER-**
5 **PROVIDED EDUCATIONAL ASSISTANCE.**

6 Section 901 of the Economic Growth and Tax Relief
7 Reconciliation Act of 2001 is amended by adding at the
8 end the following new subsection:

9 “(c) EXCEPTION.—Subsection (a) shall not apply to
10 the amendments made by section 411 (relating to modi-
11 fications to extension of exclusion for employer-provided
12 educational assistance).”.

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