

PART H6

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108TH CONGRESS
1ST SESSION

H. R. 651

To amend the Internal Revenue Code of 1986 to allow married individuals who are legally separated and living apart to exclude from gross income the income from United States savings bonds used to pay higher education tuition and fees.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 7, 2003

Mr. ANDREWS 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 allow married individuals who are legally separated and living apart to exclude from gross income the income from United States savings bonds used to pay higher education tuition and fees.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

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1 **SECTION 1. CERTAIN MARRIED INDIVIDUALS FILING SEPA-**
2 **RATE RETURNS ALLOWED TO EXCLUDE IN-**
3 **COME FROM UNITED STATES SAVINGS BONDS**
4 **USED TO PAY HIGHER EDUCATION TUITION**
5 **AND FEES.**

6 (a) IN GENERAL.—Subsection (d) of section 135 of
7 the Internal Revenue Code of 1986 (relating to special
8 rules for exclusion of income from United States savings
9 bonds used to pay higher education tuition and fees) is
10 amended by redesignating paragraph (4) as paragraph (5)
11 and by inserting after paragraph (3) the following new
12 paragraph:

13 “(4) CERTAIN MARRIED INDIVIDUALS LIVING
14 APART.—For purposes of this section, an individual
15 shall not be considered as married in a taxable year
16 if such individual—

17 “(A) is married and files a separate return
18 for such taxable year,

19 “(B) as of the close of such taxable year,
20 is legally separated from the individual’s
21 spouse, and

22 “(C) was not a member of the same house-
23 hold as the individual’s spouse at any time dur-
24 ing the taxable year.”

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1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to taxable years beginning after
3 December 31, 2002.

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