

109TH CONGRESS  
1ST SESSION

# H. R. 2564

To amend the Internal Revenue Code of 1986 to make permanent the qualified tuition deduction at the 2005 levels.

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IN THE HOUSE OF REPRESENTATIVES

MAY 24, 2005

Mr. ENGLISH of Pennsylvania (for himself and Mr. FORD) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to make permanent the qualified tuition deduction at the 2005 levels.

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. DEDUCTION FOR QUALIFIED TUITION AND RE-**  
4 **LATED EXPENSES MADE PERMANENT.**

5 (a) REPEAL OF TERMINATION.—Section 222 of the  
6 Internal Revenue Code of 1986 is amended by striking  
7 subsection (e).

8 (b) CONFORMING AMENDMENTS.—Subparagraph (B)  
9 of section 222(b)(2) of such Code is amended—

1           (1) by striking “2004 or 2005” and inserting  
2           “2004 or thereafter”, and

3           (2) in the heading by striking “and 2005” and  
4           inserting “and thereafter”.

5           (c) EFFECTIVE DATE.—The amendments made by  
6 this section shall apply to taxable years beginning after  
7 December 31, 2005.

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