

109TH CONGRESS
1ST SESSION

H. R. 4443

To amend the Internal Revenue Code of 1986 to extend the deduction for qualified tuition and related expenses.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 6, 2005

Mr. ISRAEL 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 extend the deduction for qualified tuition and related expenses.

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 “Higher Education Tax
5 Deduction Expansion Act of 2005”.

6 **SEC. 2. EXTENSION OF DEDUCTION FOR QUALIFIED TUI-**
7 **TION AND RELATED EXPENSES.**

8 (a) EXTENSION.—Section 222 of the Internal Rev-
9 enue Code of 1986 (relating to qualified tuition and re-
10 lated expenses) is amended by striking subsection (e).

1 (b) INCREASE IN DOLLAR LIMITATION.—Subsection
2 (b) of such section of such Code is amended to read as
3 follows:

4 “(b) DOLLAR LIMITATION.—The amount allowed as
5 a deduction under subsection (a) with respect to the tax-
6 payer for any taxable year shall not exceed \$7,500.”.

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

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