

110TH CONGRESS
1ST SESSION

H. R. 2782

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

IN THE HOUSE OF REPRESENTATIVES

JUNE 19, 2007

Mr. REHBERG 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. EXTENSION OF DEDUCTION FOR QUALIFIED**
4 **TUITION AND RELATED EXPENSES.**

5 (a) EXTENSION.—Subsection (e) of section 222 of
6 the Internal Revenue Code of 1986 is amended by striking
7 “December 31, 2007” and inserting “December 31,
8 2009”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to taxable years beginning after
3 December 31, 2006.

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