

110TH CONGRESS  
1ST SESSION

# H. R. 3388

To amend the Internal Revenue Code of 1986 to increase and make permanent the deduction for tuition and related expenses.

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## IN THE HOUSE OF REPRESENTATIVES

AUGUST 3, 2007

Mrs. GILLIBRAND (for herself and Mr. KUHLMANN of New York) 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 increase and make permanent the deduction for 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 “College Affordability  
5 Tax Relief Act of 2007”.

6 **SEC. 2. DEDUCTION FOR TUITION AND RELATED EXPENSES**

7 **INCREASED AND MADE PERMANENT.**

8 (a) INCREASED DEDUCTION.—Paragraph (2) of sec-  
9 tion 222(b) of the Internal Revenue Code of 1986 (relat-  
10 ing to applicable dollar limit) is amended by striking sub-

1 paragraphs (A) and (B) and by inserting the following new  
2 subparagraphs:

3 “(A) IN GENERAL.—For purposes of para-  
4 graph (1), the applicable dollar amount shall  
5 be—

6 “(i) \$10,000 in the case of a taxpayer  
7 whose adjusted gross income for the tax-  
8 able year does not exceed \$50,000,

9 “(ii) \$6,000 in the case of a taxpayer  
10 whose adjusted gross income for the tax-  
11 able year exceeds \$50,000 but does not ex-  
12 ceed \$65,000,

13 “(iii) \$3,000 in the case of a taxpayer  
14 whose adjusted gross income for the tax-  
15 able year exceeds \$65,000 but does not ex-  
16 ceed \$80,000, and

17 “(iv) zero in the case of a taxpayer  
18 whose adjusted gross income for the tax-  
19 able year exceeds \$80,000.

20 “(B) JOINT RETURNS.—In the case of a  
21 joint return, subparagraph (A) shall be applied  
22 by doubling the adjusted gross income amounts  
23 otherwise applicable thereunder for the taxable  
24 year.”.

1 (b) INCOME AMOUNTS ADJUSTED FOR INFLATION.—  
2 Paragraph (2) of section 222(b) of such Code is amended  
3 by adding at the end the following new subparagraph:

4 “(D) INCOME AMOUNTS ADJUSTED FOR  
5 INFLATION.—In the case of any taxable year  
6 beginning in a calendar year after 2008, the  
7 \$50,000, \$65,000, and \$80,000 amounts in  
8 subparagraph (A) shall be increased by an  
9 amount equal to—

10 “(i) such dollar amount, multiplied by

11 “(ii) the cost-of-living adjustment de-  
12 termined under section 1(f)(3) for the cal-  
13 endar year in which the taxable year be-  
14 gins, determined by substituting ‘calendar  
15 year 2007’ for ‘calendar year 1992’ in sub-  
16 paragraph (B) thereof.

17 Any increase determined under the preceding  
18 sentence shall be rounded to the nearest mul-  
19 tiple of \$500.”.

20 (c) DEDUCTION MADE PERMANENT.—

21 (1) Section 222 of such Code is amended by  
22 striking subsection (e) (relating to termination).

23 (2) Title IX of the Economic Growth and Tax  
24 Relief Reconciliation Act of 2001 shall not apply to  
25 the amendments made by section 431 of such Act.

1       (d) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to taxable years beginning after  
3 December 31, 2007.

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