

110TH CONGRESS
1ST SESSION

H. R. 686

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

IN THE HOUSE OF REPRESENTATIVES

JANUARY 24, 2007

Mr. POMEROY (for himself, Mr. ENGLISH of Pennsylvania, Mr. LEVIN, Mr. LEWIS of Kentucky, Mr. LARSON of Connecticut, Ms. BERKLEY, Mr. CROWLEY, Mr. SOUDER, Ms. HIRONO, Mrs. CAPITO, Mr. KENNEDY, Mr. BOUCHER, Mr. HARE, Ms. JACKSON-LEE of Texas, Mr. FERGUSON, Mr. TERRY, Mrs. BONO, Mr. BACHUS, Mrs. MYRICK, Mr. PATRICK J. MURPHY of Pennsylvania, Mr. HASTINGS of Florida, Mr. MILLER of Florida, Mr. RUPPERSBERGER, Mr. MARIO DIAZ-BALART of Florida, Mr. MOORE of Kansas, Mr. MCHUGH, Mr. BISHOP of New York, Mr. HOLT, Ms. HOOLEY, Mr. MCCAUL of Texas, Mrs. JO ANN DAVIS of Virginia, Mr. CARNEY, Mr. ROGERS of Michigan, Mr. SMITH of New Jersey, Mr. PRICE of North Carolina, and Mr. BURTON of Indiana) 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 make permanent the qualified tuition deduction.

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

1 **SECTION 1. DEDUCTION FOR QUALIFIED TUITION AND RE-**
2 **LATED EXPENSES MADE PERMANENT.**

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

6 (b) **EFFECTIVE DATE.**—The amendment made by
7 this section shall apply to taxable years beginning after
8 December 31, 2007.

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