

112TH CONGRESS
2D SESSION

H. R. 4038

To amend the Internal Revenue Code of 1986 to provide a 4-year extension of the deduction for tuition and related expenses.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 15, 2012

Mr. ACKERMAN (for himself, Mr. HINCHEY, Mr. NADLER, Mr. MCGOVERN, Ms. WATERS, Mr. CICILLINE, and Mr. ELLISON) 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 provide a 4-year extension of 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 “American College Tui-
5 tion Tax Relief Act of 2012”.

1 **SEC. 2. 4-YEAR EXTENSION OF SECTION 222 DEDUCTION**
2 **FOR QUALIFIED TUITION AND RELATED EX-**
3 **PENSES.**

4 (a) **IN GENERAL.**—Subsection (e) of section 222 of
5 the Internal Revenue Code of 1986 (relating to qualified
6 tuition and related expenses) is amended by striking “De-
7 cember 31, 2011” and inserting “December 31, 2015”.

8 (b) **EFFECTIVE DATE.**—The amendment made by
9 this section shall apply to taxable years beginning after
10 December 31, 2011.

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