

112TH CONGRESS  
2D SESSION

# H. R. 6179

To amend the Internal Revenue Code of 1986 to extend for 1 year the American Opportunity Tax Credit and the disregard of tax refunds for purposes of Federal, and federally assisted, programs.

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## IN THE HOUSE OF REPRESENTATIVES

JULY 24, 2012

Mr. DOGGETT (for himself, Mr. LEVIN, Mr. RANGEL, Mr. STARK, Mr. McDERMOTT, Mr. LEWIS of Georgia, Mr. NEAL, Mr. BECERRA, Mr. LARSON of Connecticut, Mr. BLUMENAUER, Mr. PASCRELL, Ms. BERKLEY, Mr. CROWLEY, Mr. AL GREEN of Texas, Mr. HINOJOSA, Ms. JACKSON LEE of Texas, Mr. GONZALEZ, Mr. CUELLAR, Mr. GENE GREEN of Texas, Ms. EDDIE BERNICE JOHNSON of Texas, Mr. VAN HOLLEN, Mr. GARAMENDI, and Mr. KIND) 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 extend for 1 year the American Opportunity Tax Credit and the disregard of tax refunds for purposes of Federal, and federally assisted, programs.

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. ONE-YEAR EXTENSION OF AMERICAN**  
2 **OPPORTUNITY TAX CREDIT.**

3 Subsection (i) of section 25A of the Internal Revenue  
4 Code of 1986 is amended by striking “in 2009, 2010,  
5 2011, or 2012” and inserting “after 2008 and before  
6 2014”.

7 **SEC. 2. ONE-YEAR EXTENSION FOR DISREGARDING RE-**  
8 **FUNDS FOR PURPOSES OF FEDERAL PRO-**  
9 **GRAMS AND FEDERALLY ASSISTED PRO-**  
10 **GRAMS.**

11 Subsection (b) of section 6409 of the Internal Rev-  
12 enue Code of 1986 is amended by striking “December 31,  
13 2012” and inserting “December 31, 2013”.

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