

113TH CONGRESS
2D SESSION

H. R. 3843

To amend the Internal Revenue Code of 1986 to exclude from gross income discharges of Federal student loans as a result of veterans' service-connected total disability that is permanent in nature.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 10, 2014

Mr. GRAYSON 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 exclude from gross income discharges of Federal student loans as a result of veterans' service-connected total disability that is permanent in nature.

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 “Veteran Tax Parity
5 Act”.

1 **SEC. 2. EXCLUSION FROM GROSS INCOME FOR DISCHARGE**
2 **OF FEDERAL STUDENT LOANS OF VETERANS**
3 **AS A RESULT OF PERMANENT SERVICE-CON-**
4 **NECTED TOTAL DISABILITY.**

5 (a) IN GENERAL.—Paragraph (1) of section 108(f)
6 of the Internal Revenue Code of 1986 is amended by in-
7 serting “or if such discharge resulted from an individual
8 having a service-connected total disability that is perma-
9 nent in nature as determined by the Secretary of Veterans
10 Affairs” before the period at the end.

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