

114TH CONGRESS
1ST SESSION

H. R. 3452

To amend the Internal Revenue Code of 1986 to exclude from gross income any amount awarded under a Federal Pell Grant and any portion of a scholarship used by a full-time student for room and board.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 8, 2015

Mr. KILDEE 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 any amount awarded under a Federal Pell Grant and any portion of a scholarship used by a full-time student for room and board.

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 “Scholarship Tax Relief
5 for Students Act of 2015”.

1 **SEC. 2. EXCLUSION FOR FEDERAL PELL GRANTS AND FOR**
2 **SCHOLARSHIP AND FELLOWSHIP FUNDS**
3 **USED FOR ROOM AND BOARD.**

4 (a) IN GENERAL.—Section 117(b)(2) of the Internal
5 Revenue Code of 1986 is amended by striking “and” at
6 the end of subparagraph (A), by striking the period at
7 the end of subparagraph (B) and inserting a comma, and
8 by adding at the end the following new subparagraphs:

9 “(C) room and board while carrying a full-
10 time workload for the course of study the indi-
11 vidual is pursuing at an educational organiza-
12 tion, and

13 “(D) in the case of amounts awarded
14 under subpart 1 of part A of title IV of the
15 Higher Education Act of 1965 (relating to Fed-
16 eral Pell Grants), any expenses for which such
17 amounts may be used by the individual under
18 such subpart.”.

19 (b) EFFECTIVE DATE.—The amendment made by
20 subsection (a) shall apply to amounts received in taxable
21 years beginning after December 31, 2014.

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