

114TH CONGRESS
2D SESSION

H. R. 4949

To amend the Internal Revenue Code of 1986 to provide an exclusion from gross income for AmeriCorps educational awards.

IN THE HOUSE OF REPRESENTATIVES

APRIL 14, 2016

Mr. LEWIS 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 an exclusion from gross income for AmeriCorps educational awards.

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 “Segal AmeriCorps
5 Education Award Tax Relief Act of 2016”.

6 **SEC. 2. EXCLUSION FROM GROSS INCOME OF AMERICORPS**
7 **EDUCATIONAL AWARDS.**

8 (a) IN GENERAL.—Section 117 of the Internal Rev-
9 enue Code of 1986 is amended by adding at the end the
10 following new subsection:

1 “(e) AMERICORPS EDUCATIONAL AWARDS.—Gross
2 income shall not include any national service educational
3 award described in subtitle D of title I of the National
4 and Community Service Act of 1990 (42 U.S.C. 12601
5 et seq.).”.

6 (b) EFFECTIVE DATE.—The amendment made by
7 this section shall apply to taxable years ending after the
8 date of the enactment of this Act.

○