

115TH CONGRESS
2D SESSION

H. R. 5396

To amend the Internal Revenue Code of 1986 to allow graduate students
to exclude tuition reductions from gross income.

IN THE HOUSE OF REPRESENTATIVES

MARCH 22, 2018

Mr. RODNEY DAVIS of Illinois (for himself and Mr. CAPUANO) 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 allow graduate students to exclude tuition reductions from gross income.

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 “Graduate Assistants
5 Parity Act” or as the “GAP Act”.

6 **SEC. 2. EXCLUSION OF TUITION REDUCTIONS FROM GROSS**
7 **INCOME OF GRADUATE STUDENTS.**

8 (a) IN GENERAL.—Section 117(d)(2) of the Internal
9 Revenue Code of 1986 is amended by striking “(below the
10 graduate level)”.

1 (b) CONFORMING AMENDMENT.—Section 117(d) of
2 such Code is amended by striking paragraph (5).

3 (c) EFFECTIVE DATE.—The amendments made by
4 this section shall apply to amounts received in taxable
5 years beginning after the date of the enactment of this
6 Act.

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