

109TH CONGRESS
2D SESSION

H. R. 6170

To amend the Internal Revenue Code of 1986 to modify and make permanent the deduction for qualified tuition and related expenses.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 25, 2006

Mr. BURTON of Indiana (for himself, Mr. PAUL, Mr. FORTUÑO, Ms. JACKSON-LEE of Texas, and Mr. DELAHUNT) 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 modify and make permanent the deduction for qualified tuition and related expenses.

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. DEDUCTION FOR QUALIFIED TUITION AND RE-**
4 **LATED EXPENSES.**

5 (a) DEDUCTION MADE PERMANENT.—

6 (1) IN GENERAL.—Section 222 of the Internal
7 Revenue Code of 1986 is amended by striking sub-
8 section (e).

1 (2) EGTRRA SUNSET.—Title IX of the Eco-
2 nomic Growth and Tax Relief Reconciliation Act of
3 2001 shall not apply to section 431 of such Act.

4 (b) INCREASE IN DOLLAR LIMITATION; REPEAL OF
5 AGI PHASEOUT.—Subsection (b) of section 222 of such
6 Code is amended to read as follows:

7 “(b) DOLLAR LIMITATION.—The amount allowed as
8 a deduction under subsection (a) with respect to the tax-
9 payer for any taxable year shall not exceed \$5,000.”.

10 (c) ALLOWANCE OF DEDUCTION TO GRAND-
11 PARENTS.—Subsection (d) of section 222 of such Code is
12 amended by redesignating paragraph (6) as paragraph (7)
13 and inserting after paragraph (5) the following new para-
14 graph:

15 “(6) GRANDCHILDREN TREATED AS DEPEND-
16 ENTS.—

17 “(A) IN GENERAL.—For purposes of deter-
18 mining qualified tuition and related expenses
19 for purposes of this section, any grandchild of
20 the taxpayer shall be treated as a dependent of
21 the taxpayer.

22 “(B) GRANDCHILDREN.—For purposes of
23 this paragraph, the term ‘grandchild’ means a
24 child of any child of the taxpayer.”.

1 (d) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 December 31, 2005.

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