

103<sup>D</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 265

To amend the Internal Revenue Code of 1986 to make permanent the exclusion from gross income of amounts paid for employee educational assistance.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 5, 1993

Mr. McCANDLESS introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to make permanent the exclusion from gross income of amounts paid for employee educational assistance.

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 “Employee Educational  
5 Assistance Act of 1993”.

1 **SEC. 2. EXCLUSION FOR EDUCATIONAL ASSISTANCE PRO-**  
2 **GRAMS.**

3 (a) EXCLUSION MADE PERMANENT.—Section 127 of  
4 the Internal Revenue Code (relating to educational assist-  
5 ance programs) is amended by striking subsection (d).

6 (b) EFFECTIVE DATE.—The amendment made by  
7 this section shall apply to taxable years beginning after  
8 December 31, 1992.

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