

103^D CONGRESS
2^D SESSION

H. R. 4106

To amend the Internal Revenue Code of 1986 to exclude national service educational awards from gross income.

IN THE HOUSE OF REPRESENTATIVES

MARCH 22, 1994

Mrs. KENNELLY 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 national service educational awards 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. EXCLUSION OF NATIONAL SERVICE EDU-**

4 **CATIONAL AWARDS.**

5 (a) GENERAL RULE.—Section 117 of the Internal
6 Revenue Code of 1986 (relating to qualified scholarships)
7 is amended by adding at the end the following new sub-
8 section:

9 “(e) NATIONAL SERVICE EDUCATIONAL AWARDS.—
10 Gross income shall not include any amount received as a

1 national service educational award under subtitle D of title
2 I of the National and Community Service Act of 1990.”

3 (b) EFFECTIVE DATE.—The amendment made by
4 subsection (a) shall apply to amounts received after
5 October 1, 1993.

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