

104<sup>TH</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 241

To amend the Internal Revenue Code of 1986 to extend the tax-exempt status of Christa McAuliffe Fellowships.

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IN THE HOUSE OF REPRESENTATIVES

JANUARY 4, 1995

Mr. EMERSON 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 extend the tax-exempt status of Christa McAuliffe Fellowships.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*  
3       That (a) section 117 of the Internal Revenue Code of  
4       1986 (relating to qualified scholarships) is amended by  
5       adding at the end thereof the following new subsection:  
6       “(e) CHRISTA McAULIFFE FELLOWSHIPS.—In the  
7       case of an individual who is a Christa McAuliffe Fellow  
8       (as defined in section 561(b) of the Higher Education Act  
9       of 1965) and is awarded a fellowship pursuant to section

1 561 of such Act, gross income shall not include any  
2 amount of such fellowship award—

3           “(1) which is expended for a project approved  
4       by the Secretary of Education pursuant to section  
5       563(b) of such Act, and

6           “(2) which is not expended directly or indirectly  
7       for the personal use or benefit of such individual.”

8       (b) The amendment made by subsection (a) shall  
9       apply to amounts received on or after July 1, 1990, in  
10       taxable years ending on or after such date.

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