

105TH CONGRESS  
2D SESSION

# H. R. 3282

To allow a Hope Scholarship Credit for expenses paid in December 1997  
for education furnished in academic periods beginning after 1997.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 26, 1998

Mr. BASS (for himself, Mr. FILNER, Mr. MURTHA, Mr. PAUL, Mr. ANDREWS,  
Ms. LOFGREN, Mr. UPTON, Mr. KLUG, Mr. EHLERS, Mr. ENGLISH of  
Pennsylvania, and Mr. BOEHLERT) introduced the following bill; which  
was referred to the Committee on Ways and Means

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## A BILL

To allow a Hope Scholarship Credit for expenses paid in  
December 1997 for education furnished in academic peri-  
ods beginning after 1997.

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. ALLOWANCE OF HOPE SCHOLARSHIP CREDIT**  
4 **FOR EDUCATION EXPENSES PAID IN DECEM-**  
5 **BER 1997.**

6 (a) ELECTION BY TAXPAYER.—A taxpayer may elect  
7 the application of subsection (b).

8 (b) ALLOWANCE OF HOPE SCHOLARSHIP.—In the  
9 case of an election made under subsection (a), for pur-

1 poses of sections 25A, 135(d)(2), and 6050S of the Inter-  
2 nal Revenue Code of 1986 (as added by section 201 of  
3 the Taxpayer Relief Act of 1997), expenses paid in De-  
4 cember 1997 for education furnished in academic periods  
5 beginning after such date shall be considered to have been  
6 paid in January 1998 and not in December 1997.

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