

107TH CONGRESS  
1ST SESSION

# S. 1817

To amend the Internal Revenue Code of 1986 to provide for student loan forgiveness tax parity.

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IN THE SENATE OF THE UNITED STATES

DECEMBER 13, 2001

Mr. VOINOVICH (for himself and Mr. THOMPSON) introduced the following bill;  
which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to provide  
for student loan forgiveness tax parity.

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. STUDENT LOAN FORGIVENESS TAX PARITY.**

4 (a) IN GENERAL.—Section 108(f)(1) of the Internal  
5 Revenue Code of 1986 (relating to student loans) is  
6 amended by inserting “or pursuant to section 5379 of title  
7 5, United States Code” after “class of employers”.

1       (b) EFFECTIVE DATE.—The amendment made by  
2 this section shall apply to discharges of indebtedness made  
3 on or after the date of enactment of this Act.

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