

110TH CONGRESS
1ST SESSION

H. R. 3879

To amend the Internal Revenue Code of 1986 to extend the deduction for qualified tuition and related expenses.

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 17, 2007

Mr. PATRICK J. MURPHY of Pennsylvania 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 extend the deduction for qualified tuition and related expenses.

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. ONE-YEAR EXTENSION OF DEDUCTION FOR**
4 **QUALIFIED TUITION AND RELATED EX-**
5 **PENSES.**

6 (a) IN GENERAL.—Subsection (e) of section 222 of
7 the Internal Revenue Code of 1986 (relating to termi-
8 nation) is amended by striking “December 31, 2007” and
9 inserting “December 31, 2008”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to taxable years beginning after
3 December 31, 2007.

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