

110TH CONGRESS
2D SESSION

H. R. 6407

To amend the Internal Revenue Code of 1986 to provide an exclusion from gross income for AmeriCorps educational awards.

IN THE HOUSE OF REPRESENTATIVES

JUNE 26, 2008

Mr. LEWIS of Georgia (for himself, Mr. PORTER, Mr. McDERMOTT, Mr. REYNOLDS, Ms. BERKLEY, Mr. RAMSTAD, Mr. EMANUEL, Mr. PRICE of North Carolina, Mr. SHAYS, Ms. MATSUI, Mr. PLATTS, Mr. BLUMENAUER, Mr. KIND, Mr. MORAN of Virginia, and Mr. DOGGETT) 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 provide an exclusion from gross income for AmeriCorps educational awards.

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. SHORT TITLE.**

4 This Act may be cited as the “Segal AmeriCorps
5 Education Award Tax Relief Act of 2008”.

1 **SEC. 2. EXCLUSION FROM GROSS INCOME OF AMERICORPS**
2 **EDUCATIONAL AWARDS.**

3 (a) **IN GENERAL.**—Section 117 of the Internal Rev-
4 enue Code of 1986 (relating to qualified scholarships) is
5 amended by adding at the end the following new sub-
6 section:

7 “(e) **AMERICORPS EDUCATIONAL AWARDS.**—Gross
8 income shall not include any national service educational
9 award described in subtitle D of title I of the National
10 and Community Service Act of 1990 (42 U.S.C. 12601
11 et seq.).”.

12 (b) **EFFECTIVE DATE.**—The amendment made by
13 this section shall apply to taxable years ending after the
14 date of the enactment of this Act.

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