

116TH CONGRESS
1ST SESSION

H. R. 2193

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

IN THE HOUSE OF REPRESENTATIVES

APRIL 9, 2019

Ms. WILD (for herself, Ms. HILL of California, Ms. NORTON, Mr. ROUDA, Mr. VARGAS, Ms. HAALAND, and Mr. RASKIN) 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 make permanent 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. SHORT TITLE.**

4 This Act may be cited as the “Students First Tax
5 Deduction Act”.

6 **SEC. 2. DEDUCTION FOR QUALIFIED TUITION AND RE-**
7 **LATED EXPENSES MADE PERMANENT.**

8 (a) IN GENERAL.—Section 222 of the Internal Rev-
9 enue Code of 1986 is amended by striking subsection (e).

1 (b) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 December 31, 2017.

○