

113TH CONGRESS
1ST SESSION

H. R. 2737

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

IN THE HOUSE OF REPRESENTATIVES

JULY 18, 2013

Mr. LEWIS (for himself, Ms. NORTON, Mr. DOGGETT, Mr. RANGEL, Mr. ELLISON, Mr. PRICE of North Carolina, Mr. GRIJALVA, Ms. SHEA-PORTER, and Ms. DELAURO) 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 2013”.

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

8 (a) IN GENERAL.—Section 117 of the Internal Rev-
9 enue Code of 1986 (relating to qualified scholarships) is

1 amended by adding at the end the following new sub-
2 section:

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

8 (b) EFFECTIVE DATE.—The amendment made by
9 this section shall apply to taxable years ending after the
10 date of the enactment of this Act.

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