

110TH CONGRESS  
1ST SESSION

# H. R. 1437

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

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IN THE HOUSE OF REPRESENTATIVES

MARCH 9, 2007

Mr. BURTON of Indiana introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to modify and 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. DEDUCTION FOR QUALIFIED TUITION AND RE-**  
4 **LATED EXPENSES.**

5 (a) DEDUCTION MADE PERMANENT.—

6 (1) IN GENERAL.—Section 222 of the Internal  
7 Revenue Code of 1986 is amended by striking sub-  
8 section (e).

1           (2) EGTRRA SUNSET.—Title IX of the Eco-  
2           nomic Growth and Tax Relief Reconciliation Act of  
3           2001 shall not apply to section 431 of such Act.

4           (b) INCREASE IN DOLLAR LIMITATION; REPEAL OF  
5           AGI PHASEOUT.—Subsection (b) of section 222 of such  
6           Code is amended to read as follows:

7           “(b) DOLLAR LIMITATION.—The amount allowed as  
8           a deduction under subsection (a) with respect to the tax-  
9           payer for any taxable year shall not exceed \$5,000.”.

10          (c) ALLOWANCE OF DEDUCTION TO GRAND-  
11          PARENTS.—Subsection (d) of section 222 of such Code is  
12          amended by redesignating paragraph (6) as paragraph (7)  
13          and inserting after paragraph (5) the following new para-  
14          graph:

15                 “(6) GRANDCHILDREN TREATED AS DEPEND-  
16          ENTS.—

17                         “(A) IN GENERAL.—For purposes of deter-  
18                         mining qualified tuition and related expenses  
19                         for purposes of this section, any grandchild of  
20                         the taxpayer shall be treated as a dependent of  
21                         the taxpayer.

22                         “(B) GRANDCHILDREN.—For purposes of  
23                         this paragraph, the term ‘grandchild’ means a  
24                         child of any child of the taxpayer.”.

1       (d) **EFFECTIVE DATE.**—The amendments made by  
2 this section shall apply to taxable years beginning after  
3 December 31, 2006.

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