

Calendar No. 448

110TH CONGRESS
1ST SESSION**S. 2234**

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

 IN THE SENATE OF THE UNITED STATES

OCTOBER 25, 2007

Mr. CORNYN (for himself and Mr. ROBERTS) introduced the following bill;
which was read the first time

OCTOBER 26, 2007

Read the second time and placed on the calendar

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. EXTENSION OF DEDUCTION FOR QUALIFIED**
4 **TUITION AND RELATED EXPENSES.**

5 (a) IN GENERAL.—Subsection (e) of section 222 of
6 the Internal Revenue Code of 1986 (relating to termi-

1 nation) is amended by striking “2007” and inserting
2 “2009”.

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

Calendar No. 448

110TH CONGRESS
1ST Session

S. 2234

A BILL

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

OCTOBER 26, 2007

Read the second time and placed on the calendar