

107TH CONGRESS  
2D SESSION

# S. 2905

To repeal the sunset of the Economic Growth and Tax Relief Reconciliation Act of 2001 with respect to the elimination of the 60-month limit and an increase in the income limitation on the student loan interest deduction.

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IN THE SENATE OF THE UNITED STATES

SEPTEMBER 5, 2002

Mr. ALLARD introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To repeal the sunset of the Economic Growth and Tax Relief Reconciliation Act of 2001 with respect to the elimination of the 60-month limit and an increase in the income limitation on the student loan interest deduction.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

1 **SECTION 1. REPEAL OF APPLICABILITY OF SUNSET OF THE**  
2 **ECONOMIC GROWTH AND TAX RELIEF REC-**  
3 **ONCILIATION ACT OF 2001 WITH RESPECT TO**  
4 **ELIMINATION OF 60-MONTH LIMIT AND IN-**  
5 **CREASE IN INCOME LIMITATION ON STU-**  
6 **DENT LOAN INTEREST DEDUCTION.**

7 Section 901 of the Economic Growth and Tax Relief  
8 Reconciliation Act of 2001 is amended by adding at the  
9 end the following new subsection:

10 “(c) EXCEPTION.—Subsection (a) shall not apply to  
11 the amendments made by section 412 (relating to elimi-  
12 nation of 60-month limit and increase in income limitation  
13 on student loan interest deduction).”.

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