

112TH CONGRESS  
1ST SESSION

# H. R. 1816

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

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## IN THE HOUSE OF REPRESENTATIVES

MAY 10, 2011

Mr. LEWIS of Georgia (for himself and Mr. BOUSTANY) 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 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 2011”.

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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