

112TH CONGRESS
1ST SESSION

H. R. 2478

To amend the Internal Revenue Code of 1986 to exclude from gross income amounts received for services by a student at a work-college.

IN THE HOUSE OF REPRESENTATIVES

JULY 8, 2011

Mr. ROSKAM (for himself, Mr. DAVIS of Kentucky, and Mr. DAVIS of Illinois) 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 exclude from gross income amounts received for services by a student at a work-college.

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. AMOUNTS RECEIVED FOR SERVICES PROVIDED**

4 **BY STUDENT AT WORK COLLEGE EXCLUDED**

5 **FROM GROSS INCOME.**

6 (a) IN GENERAL.—Paragraph (2) of section 117(c)
7 of the Internal Revenue Code of 1986 is amended by strik-
8 ing “or” at the end of subparagraph (A), by striking the
9 period at the end of subparagraph (B) and inserting “,

1 or”, and by adding at the end the following new subpara-
2 graph:

3 “(C) a comprehensive student work-learn-
4 ing-service program (as defined in section
5 448(e) of the Higher Education Act of 1965
6 (42 U.S.C. 2756b(e))) operated by a work col-
7 lege (as defined in such section).”.

8 (b) **EFFECTIVE DATE.**—The amendments made by
9 this section shall apply to amounts received in taxable
10 years beginning after December 31, 2011.

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