

114TH CONGRESS
1ST SESSION

H. R. 3452

To amend the Internal Revenue Code of 1986 to exclude from gross income any amount awarded under a Federal Pell Grant and any portion of a scholarship used by a full-time student for room and board.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 8, 2015

Mr. KILDEE 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 any amount awarded under a Federal Pell Grant and any portion of a scholarship used by a full-time student for room and board.

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 “Scholarship Tax Relief
5 for Students Act of 2015”.

1 **SEC. 2. EXCLUSION FOR FEDERAL PELL GRANTS AND FOR**
2 **SCHOLARSHIP AND FELLOWSHIP FUNDS**
3 **USED FOR ROOM AND BOARD.**

4 (a) **IN GENERAL.**—Section 117(b)(2) of the Internal
5 Revenue Code of 1986 is amended by striking “and” at
6 the end of subparagraph (A), by striking the period at
7 the end of subparagraph (B) and inserting a comma, and
8 by adding at the end the following new subparagraphs:

9 “(C) room and board while carrying a full-
10 time workload for the course of study the indi-
11 vidual is pursuing at an educational organiza-
12 tion, and

13 “(D) in the case of amounts awarded
14 under subpart 1 of part A of title IV of the
15 Higher Education Act of 1965 (relating to Fed-
16 eral Pell Grants), any expenses for which such
17 amounts may be used by the individual under
18 such subpart.”.

19 (b) **EFFECTIVE DATE.**—The amendment made by
20 subsection (a) shall apply to amounts received in taxable
21 years beginning after December 31, 2014.

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