

117TH CONGRESS  
1ST SESSION

# H. R. 5353

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.

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## IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 23, 2021

Mr. KILDEE 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 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 2021”.

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, 2020.

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