

115TH CONGRESS  
2D SESSION

# H. R. 5396

To amend the Internal Revenue Code of 1986 to allow graduate students to exclude tuition reductions from gross income.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 22, 2018

Mr. RODNEY DAVIS of Illinois (for himself and Mr. CAPUANO) 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 allow graduate students to exclude tuition reductions from gross income.

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 “Graduate Assistants  
5 Parity Act” or as the “GAP Act”.

6 **SEC. 2. EXCLUSION OF TUITION REDUCTIONS FROM GROSS**  
7 **INCOME OF GRADUATE STUDENTS.**

8 (a) IN GENERAL.—Section 117(d)(2) of the Internal  
9 Revenue Code of 1986 is amended by striking “(below the  
10 graduate level)”.

1 (b) CONFORMING AMENDMENT.—Section 117(d) of  
2 such Code is amended by striking paragraph (5).

3 (c) EFFECTIVE DATE.—The amendments made by  
4 this section shall apply to amounts received in taxable  
5 years beginning after the date of the enactment of this  
6 Act.

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