

116TH CONGRESS
1ST SESSION

S. 2819

To amend the Internal Revenue Code of 1986 to increase the income-based limitations for the Lifetime Learning Credit, and for other purposes.

IN THE SENATE OF THE UNITED STATES

NOVEMBER 7, 2019

Mr. ROBERTS introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to increase the income-based limitations for the Lifetime Learning Credit, and for other purposes.

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 “Lifetime Learning
5 Credit Enhancement Act”.

6 **SEC. 2. INCREASE INCOME LIMITATIONS FOR PHASEOUT**
7 **OF LIFETIME LEARNING CREDIT.**

8 (a) IN GENERAL.—Section 25A of the Internal Rev-
9 enue Code of 1986 is amended—

1 (1) in subsection (d)(2)(A)(ii), by striking
2 “\$40,000 (\$80,000” and inserting “\$80,000
3 (\$160,000”, and

4 (2) in subsection (h)(1)—

5 (A) by striking “after 2001, the \$40,000
6 and \$80,000 amounts” and inserting “after
7 2020, the \$80,000 and \$160,000 amounts”,
8 and

9 (B) by striking “calendar year 2000” and
10 inserting “calendar year 2019”.

11 (b) EFFECTIVE DATE.—The amendments made by
12 this section shall apply to taxable years beginning after
13 December 31, 2019.

14 **SEC. 3. REPEAL OF EXPIRED DEDUCTION FOR QUALIFIED**
15 **TUITION AND RELATED EXPENSES.**

16 (a) IN GENERAL.—Part VII of subchapter B of chap-
17 ter 1 of the Internal Revenue Code of 1986 is amended
18 by striking section 222 (and by striking the item relating
19 to such section in the table of sections for such part).

20 (b) CONFORMING AMENDMENTS.—

21 (1) Section 62(a) of such Code is amended by
22 striking paragraph (18).

23 (2) Section 74(d)(2)(B) of such Code is amend-
24 ed by striking “222,”.

1 (3) Section 86(b)(2)(A) of such Code is amend-
2 ed by striking “222,”.

3 (4) Section 135(c)(4)(A) of such Code is
4 amended by striking “222,”.

5 (5) Section 137(b)(3)(A) of such Code is
6 amended by striking “222,”.

7 (6) Section 219(g)(3)(A)(ii) of such Code is
8 amended by striking “222,”.

9 (7) Section 221(b)(2)(C)(i) of such Code is
10 amended by striking “222,”.

11 (8) Section 469(i)(3)(E)(iii) of such Code is
12 amended by striking “222,”.

13 (c) EFFECTIVE DATE.—The amendments made by
14 this section shall apply to taxable years beginning after
15 December 31, 2017.

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