

117TH CONGRESS  
2D SESSION

# S. 5126

To amend the Internal Revenue Code of 1986 to strike the provision of the American Opportunity Tax Credit that denies the credit to students with felony drug convictions.

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## IN THE SENATE OF THE UNITED STATES

NOVEMBER 17, 2022

Mr. VAN HOLLEN (for himself, Mr. PORTMAN, Mr. WYDEN, and Mr. MERKLEY) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to strike the provision of the American Opportunity Tax Credit that denies the credit to students with felony drug convictions.

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 “Eliminating Discrimi-  
5 nation And Creating Corridors to Expand Student Success  
6 Act of 2022” or the “ED ACCESS Act of 2022”.

1 **SEC. 2. ELIMINATION OF DENIAL OF AMERICAN OPPOR-**  
2 **TUNITY TAX CREDIT FOR STUDENTS CON-**  
3 **VICTED OF A FELONY DRUG OFFENSE.**

4 (a) **IN GENERAL.**—Section 25A(b)(2) of the Internal  
5 Revenue Code of 1986 is amended by striking subpara-  
6 graph (D).

7 (b) **EFFECTIVE DATE.**—The amendment made by  
8 this section shall apply to taxable years ending after the  
9 date of the enactment of this Act.

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