

116TH CONGRESS  
1ST SESSION

# H. R. 1794

To amend the Internal Revenue Code of 1986 to provide an exclusion from gross income for AmeriCorps educational awards.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 14, 2019

Mr. LEWIS 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 provide an exclusion from gross income for AmeriCorps educational awards.

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 “Segal AmeriCorps  
5 Education Award Tax Relief Act of 2019”.

6 **SEC. 2. EXCLUSION FROM GROSS INCOME OF AMERICORPS**  
7 **EDUCATIONAL AWARDS.**

8 (a) IN GENERAL.—Paragraph (2) of section 117(c)  
9 of the Internal Revenue Code of 1986 is amended by strik-  
10 ing “or” at the end of subparagraph (B), by striking the

1 period at the end of subparagraph (C) and inserting “,  
2 or”, and by adding at the end the following new subpara-  
3 graph:

4                   “(D) a national service educational award  
5                   under subtitle D of title I of the National and  
6                   Community Service Act of 1990.”.

7           (b) EXCLUSION OF DISCHARGE OF STUDENT LOAN  
8 DEBT.—Subsection (f) of section 108 of such Code is  
9 amended by adding at the end the following new para-  
10 graph:

11                   “(6) PAYMENTS UNDER NATIONAL SERVICE  
12                   EDUCATIONAL AWARD PROGRAMS.—In the case of  
13                   an individual, gross income shall not include any  
14                   amount received under a national service educational  
15                   award under subtitle D of title I of the National and  
16                   Community Service Act of 1990 (42 U.S.C. 12601  
17                   et seq.).”.

18           (c) EFFECTIVE DATE.—The amendments made by  
19 this section shall apply to taxable years ending after the  
20 date of the enactment of this Act.

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