

86TH CONGRESS
1ST SESSION

H. R. 7015

IN THE HOUSE OF REPRESENTATIVES

MAY 7, 1959

Mr. FOGARTY introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1954 to allow a taxpayer a deduction from gross income for tuition and other expenses paid by him for his education or the education of his spouse or any of his dependents.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*
3 That (a) part VII of subchapter B of chapter 1 of the In-
4 ternal Revenue Code of 1954 (relating to additional itemized
5 deductions for individuals) is amended by redesignating sec-
6 tion 217 as section 218 and by inserting after section 216
7 the following new section:

1 **"SEC. 217. TUITION AND OTHER EDUCATIONAL EXPENSES.**

2 “(a) **ALLOWANCE OF DEDUCTION.**—There shall be
3 allowed as a deduction any amounts paid during the taxable
4 year by the taxpayer for the tuition and other educational
5 expenses (as defined in subsection (c) (2)) of any indi-
6 vidual (including himself) who is a student (as defined in
7 subsection (c) (1)) enrolled at an educational institution
8 and with respect to whom the taxpayer is entitled for the
9 taxable year to an exemption under section 151.

10 “(b) **LIMITATIONS.**—The portion of any deduction al-
11 lowed a taxpayer under subsection (a) which is attributable
12 to amounts paid for the tuition and other educational ex-
13 penses of any one individual for any taxable year shall not
14 exceed \$1,500.

15 “(c) **DEFINITIONS.**—As used in this section—

16 “(1) **STUDENT.**—The term ‘student’ means an in-
17 dividual who, during each of 5 calendar months during
18 the calendar year in which the taxable year of the tax-
19 payer begins, is a full-time student at a duly accredited
20 educational institution which normally maintains a regu-
21 lar faculty and curriculum and normally has a regularly
22 organized body of students in attendance at the place
23 where its educational activities are carried on.

24 “(2) **OTHER EDUCATIONAL EXPENSES.**—The term
25 ‘other educational expenses’ means the expenses of

1 books, fees and charges, uniforms, and (in the case of a
2 student attending an educational institution away from
3 home) transportation, board, and lodging, and any
4 other expenses (except tuition) necessarily incurred in
5 or incident to the effective pursuit of an education at such
6 institution.”

7 (b) The table of sections for such part VII is amended
8 by striking out

“Sec. 217. Cross references.”

9 and inserting in lieu thereof

“Sec. 217. Tuition and other educational expenses.

“Sec. 218. Cross references.”

10 SEC. 2. The amendments made by the first section of
11 this Act shall apply only with respect to taxable years end-
12 ing after the date of the enactment of this Act.

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