

88TH CONGRESS
1ST SESSION

H. R. 5323

IN THE HOUSE OF REPRESENTATIVES

APRIL 1, 1963

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 educational expenses paid by him, whether for his own education or for the education of his spouse or a dependent or any other individual.

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
4 Internal Revenue Code of 1954 (relating to additional
5 itemized deductions for individuals) is amended by redesignig-
6 nating section 217 as section 218 and by inserting after
7 section 216 the following new section:

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

2 “(a) **ALLOWANCE OF DEDUCTION.**—There shall be al-
3 lowed 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 in any of the fifty States, at the primary or secondary school
9 level or as an undergraduate if such institution is a college
10 or university.

11 “(b) **LIMITATIONS.**—The portion of any deduction
12 allowed a taxpayer under subsection (a) which is attributable
13 to amounts paid for the tuition and other educational ex-
14 penses of any one individual for any taxable year shall not
15 exceed the product of \$200 multiplied by the number of
16 calendar months in such taxable year during any part of
17 which such individual is actually enrolled and in attendance
18 as a student at the educational institution in accordance with
19 its requirements and those of the State in which it is located.

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

21 “(1) **STUDENT.**—The term ‘student’ means an indi-
22 vidual who is a citizen of the United States and who,
23 during each of at least five calendar months during the
24 calendar months during the calendar year in which the
25 taxable year of the taxpayer begins, is a full-time stu-

1 dent at a duly accredited educational institution which
2 normally maintains a regular faculty and curriculum
3 and normally has a regularly organized body of students
4 in attendance at the place where its educational activities
5 are carried on.

6 “(2) OTHER EDUCATIONAL EXPENSES.—The term
7 ‘other educational expenses’ means the expenses of books,
8 fees and charges, uniforms, and (in the case of a
9 student attending an educational institution away from
10 home) transportation, board, and lodging, and any other
11 expenses (except tuition) necessarily incurred in or
12 incident to the effective pursuit of an education at such
13 institution.”

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

“Sec. 217. Cross references.”

16 and inserting in lieu thereof

“Sec. 217. Tuition and other educational expenses.

“Sec. 218. Cross references.”

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

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