

105<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 3127

To amend the Internal Revenue Code of 1986 to repeal the information reporting requirement relating to the Hope Scholarship and Lifetime Learning Credits imposed on educational institutions and certain other trades and businesses.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 28, 1998

Mr. MANZULLO (for himself and Mr. MATSUI) 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 repeal the information reporting requirement relating to the Hope Scholarship and Lifetime Learning Credits imposed on educational institutions and certain other trades and businesses.

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 “Higher Education Re-  
5 porting Relief Act”.

1 **SEC. 2. INFORMATION REPORTING REQUIREMENT RELAT-**  
2 **ING TO HOPE SCHOLARSHIP AND LIFETIME**  
3 **LEARNING CREDITS.**

4 (a) **REPEAL OF REQUIREMENT TO SUBMIT INFOR-**  
5 **MATION RETURN.**—Section 6050S of the Internal Reve-  
6 nue Code of 1986 (relating to returns relating to payments  
7 for qualified tuition and related expenses) is repealed.

8 (b) **REQUIREMENT FOR TAXPAYER TO PROVIDE**  
9 **IDENTIFYING INFORMATION.**—Subsection (g) of section  
10 25A of such Code (relating to special rules) is amended  
11 by adding at the end the following new paragraph:

12 “(8) **IDENTIFYING INFORMATION REQUIRED**  
13 **WITH RESPECT TO EDUCATIONAL INSTITUTION.**—No  
14 credit shall be allowed under subsection (a) with re-  
15 spect to qualified tuition and related expenses paid  
16 to an eligible educational institution unless—

17 “(A) the name, address, and taxpayer  
18 identification number of such institution is in-  
19 cluded on the return claiming the credit, or

20 “(B) if such institution is an organization  
21 described in section 501(c)(3) and exempt from  
22 tax under section 501(a), the name and address  
23 of such institution is included on the return  
24 claiming the credit.”

25 (c) **CONFORMING AMENDMENTS.**—

1           (1) The heading for paragraph (1) of section  
2           25A(g) of such Code is amended to read as follows:  
3           “IDENTIFICATION REQUIREMENT WITH RESPECT TO  
4           INDIVIDUAL FOR WHOM EXPENSES PAID.—”.

5           (2) Subparagraph (B) of section 6724(d)(1) of  
6           such Code (relating to definitions of information re-  
7           turn) is amended by striking clause (ix) and by re-  
8           designating clauses (x) through (xv) as clauses (ix)  
9           through (xiv), respectively.

10          (3) Paragraph (2) of section 6724(d) of such  
11          Code is amended by inserting “or” at the end of the  
12          subparagraph (X), by striking “, or” at the end of  
13          subparagraph (Y) and inserting a period, and by  
14          striking subparagraph (Z).

15          (d) CLERICAL AMENDMENT.—The table of sections  
16          for subpart B of part III of subchapter A of chapter 61  
17          of such Code is amended by striking the item relating to  
18          section 6050S.

19          (e) EFFECTIVE DATE.—The amendments made by  
20          this section shall apply to expenses paid after December  
21          31, 1997, for education furnished in academic periods be-  
22          ginning after December 31, 1997.

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