

106TH CONGRESS  
1ST SESSION

# H. R. 323

To amend the Internal Revenue Code of 1986 to permanently extend the exclusion for employer-provided educational assistance and to restore the exclusion for graduate level educational assistance.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 19, 1999

Mr. LEVIN (for himself, Mr. SHAW, Mr. LEWIS of Georgia, Mr. CAMPBELL, Mr. MASCARA, Mr. SANDERS, Mr. MCCOLLUM, Mr. PAUL, Mrs. MORELLA, Mr. HOLDEN, Mrs. MEEK of Florida, Mr. OBERSTAR, Mr. KILDEE, Mr. ENGLISH, Mrs. MALONEY of New York, Mr. GEJDENSON, Mr. BROWN of Ohio, Ms. HOOLEY of Oregon, Mr. WEYGAND, Mr. COYNE, Mr. RAHALL, Mr. MATSUI, Mr. CONDIT, Mr. FORD, Mr. VENTO, and Mr. BALDACCI) 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 permanently extend the exclusion for employer-provided educational assistance and to restore the exclusion for graduate level educational assistance.

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 “Employee Educational  
5 Assistance Act of 1999”.

1 **SEC. 2. PERMANENT EXTENSION OF EMPLOYER-PROVIDED**  
2 **EDUCATIONAL ASSISTANCE; RESTORATION**  
3 **OF EXCLUSION FOR GRADUATE LEVEL AS-**  
4 **SISTANCE.**

5 (a) EXCLUSION MADE PERMANENT.—

6 (1) IN GENERAL.—Section 127 of the Internal  
7 Revenue Code of 1986 (relating to educational as-  
8 sistance programs) is amended by striking sub-  
9 section (d) and by redesignating subsection (e) as  
10 subsection (d).

11 (2) EFFECTIVE DATE.—The amendment made  
12 by paragraph (1) shall apply to expenses paid with  
13 respect to courses beginning after May 31, 2000.

14 (b) RESTORATION OF EXCLUSION FOR GRADUATE  
15 LEVEL ASSISTANCE.—

16 (1) IN GENERAL.—The last sentence of section  
17 127(c)(1) of such Code is amended by striking all  
18 that follows “hobbies” and inserting a period.

19 (2) EFFECTIVE DATE.—The amendment made  
20 by paragraph (1) shall apply with respect to ex-  
21 penses relating to courses beginning after June 30,  
22 1996.

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