

## S 1096

A bill to amend the Internal Revenue Code of 1986 to provide that certain postsecondary educational benefits provided by an employer to children of employees shall be excludable from gross income as part of an educational assistance program.

**Congress:** 108 (2003–2005, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** May 21, 2003

**Current Status:** Read twice and referred to the Committee on Finance.

**Latest Action:** Read twice and referred to the Committee on Finance. (May 21, 2003)

**Official Text:** <https://www.congress.gov/bill/108th-congress/senate-bill/1096>

### Sponsor

**Name:** Sen. Bayh, Evan [D-IN]

**Party:** Democratic • **State:** IN • **Chamber:** Senate

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	May 21, 2003

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

*No related bills are listed.*

### Summary (as of May 21, 2003)

Amends the Internal Revenue Code to provide that certain postsecondary educational benefits (up to \$2,000 per year) provided by an employer to children of employees shall be excluded from gross income as part of an educational assistance program.

### Actions Timeline

- **May 21, 2003:** Introduced in Senate
- **May 21, 2003:** Read twice and referred to the Committee on Finance.