

## HR 2458

Universal Higher Education and Lifetime Learning Act of 2007

**Congress:** 110 (2007–2009, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** May 23, 2007

**Current Status:** Referred to the House Committee on Ways and Means.

**Latest Action:** Referred to the House Committee on Ways and Means. (May 23, 2007)

**Official Text:** <https://www.congress.gov/bill/110th-congress/house-bill/2458>

### Sponsor

**Name:** Rep. Emanuel, Rahm [D-IL-5]

**Party:** Democratic • **State:** IL • **Chamber:** House

### Cosponsors (21 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Bishop, Timothy H. [D-NY-1]	D · NY		May 23, 2007
Rep. Blumenauer, Earl [D-OR-3]	D · OR		May 23, 2007
Rep. Camp, Dave [R-MI-4]	R · MI		May 23, 2007
Rep. Cohen, Steve [D-TN-9]	D · TN		May 23, 2007
Rep. Larson, John B. [D-CT-1]	D · CT		May 23, 2007
Rep. Lewis, John [D-GA-5]	D · GA		May 23, 2007
Rep. McDermott, Jim [D-WA-7]	D · WA		May 23, 2007
Rep. Ramstad, Jim [R-MN-3]	R · MN		May 23, 2007
Rep. Weller, Jerry [R-IL-11]	R · IL		May 23, 2007
Rep. Gordon, Bart [D-TN-6]	D · TN		May 24, 2007
Rep. Larsen, Rick [D-WA-2]	D · WA		Jun 5, 2007
Rep. Johnson, Sam [R-TX-3]	R · TX		Jun 11, 2007
Rep. Altmire, Jason [D-PA-4]	D · PA		Jun 28, 2007
Rep. Ellison, Keith [D-MN-5]	D · MN		Jul 10, 2007
Rep. McCarthy, Carolyn [D-NY-4]	D · NY		Jul 10, 2007
Rep. Giffords, Gabrielle [D-AZ-8]	D · AZ		Feb 13, 2008
Rep. Stark, Fortney Pete [D-CA-13]	D · CA		Mar 12, 2008
Rep. Young, Don [R-AK-At Large]	R · AK		Mar 31, 2008
Rep. Brady, Kevin [R-TX-8]	R · TX		Apr 15, 2008
Rep. Porter, Jon C. [R-NV-3]	R · NV		Apr 30, 2008
Rep. Fattah, Chaka [D-PA-2]	D · PA		May 7, 2008

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	May 23, 2007

## Subjects & Policy Tags

Policy Area:

Taxation

## Related Bills

Bill	Relationship	Last Action
110 S 1501	Identical bill	<b>May 24, 2007:</b> Read twice and referred to the Committee on Finance.

## Summary (as of May 23, 2007)

Universal Higher Education and Lifetime Learning Act of 2007 - Amends the Internal Revenue Code of 1986 to replace the Hope Scholarship and Lifetime Learning Tax Credits with a partially refundable Higher Education Tax Credit covering: (1) up to 50% of a taxpayer's higher education expenses for a taxable year that do not exceed \$3,000; and (2) up to 30% of such expenses between \$3,000 and \$8,000.

Sets a lifetime credit limitation of \$12,000 per student.

Applies the credit to no more than two years of graduate education.

Repeals the tax deduction for qualified tuition and related expenses.

## Actions Timeline

- May 23, 2007:** Introduced in House
- May 23, 2007:** Referred to the House Committee on Ways and Means.