

## S 1120

A bill to amend the Internal Revenue Code of 1986 to conform the definitions of qualifying expenses for purposes of education tax benefits.

**Congress:** 111 (2009–2011, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** May 21, 2009

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

**Latest Action:** Read twice and referred to the Committee on Finance. (May 21, 2009)

**Official Text:** <https://www.congress.gov/bill/111th-congress/senate-bill/1120>

### Sponsor

**Name:** Sen. Lincoln, Blanche L. [D-AR]

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

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	May 21, 2009

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

*No related bills are listed.*

### Summary (as of May 21, 2009)

Amends the Internal Revenue Code to provide a uniform definition of higher education expenses for purposes of provisions allowing for: (1) penalty-free distributions from individual retirement accounts (IRAs) for education expenses; (2) tax exclusions for the value of college scholarships and for income from U.S. savings bonds used to pay education expenses; (3) the tax deduction for qualified tuition and related expenses; and (4) qualified tuition programs.

### Actions Timeline

- **May 21, 2009:** Introduced in Senate
- **May 21, 2009:** Read twice and referred to the Committee on Finance.

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