

## HR 3393

To amend the Internal Revenue Code of 1986 to consolidate certain tax benefits for educational expenses, to amend the Internal Revenue Code of 1986 to make improvements to the child tax credit, and for other purposes.

**Congress:** 113 (2013–2015, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Oct 30, 2013

**Current Status:** Read the second time. Placed on Senate Legislative Calendar under General Orders. Calendar No. 493.

**Latest Action:** Read the second time. Placed on Senate Legislative Calendar under General Orders. Calendar No. 493. (Jul 29, 2014)

**Official Text:** <https://www.congress.gov/bill/113th-congress/house-bill/3393>

### Sponsor

**Name:** Rep. Black, Diane [R-TN-6]

**Party:** Republican • **State:** TN • **Chamber:** House

### Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Davis, Danny K. [D-IL-7]	D · IL		Oct 30, 2013

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Reported By	Jul 17, 2014

### Subjects & Policy Tags

#### Policy Area:

Taxation

## Related Bills

Bill	Relationship	Last Action
113 HR 1	Related bill	<b>Dec 12, 2014:</b> Sponsor introductory remarks on measure. (CR E1800-1801)
113 HR 4935	Related bill	<b>Jul 25, 2014:</b> Pursuant to the provisions of H. Res. 680, H.R. 4935 is laid on the table.
113 HRES 680	Related bill	<b>Jul 24, 2014:</b> Motion to reconsider laid on the table Agreed to without objection.
113 HR 3476	Related bill	<b>Nov 13, 2013:</b> Referred to the House Committee on Ways and Means.
113 HR 3437	Related bill	<b>Oct 30, 2013:</b> Referred to the Committee on Ways and Means, and in addition to the Committee on Education and the Workforce, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.
113 HR 2253	Related bill	<b>Jun 4, 2013:</b> Referred to the House Committee on Ways and Means.
113 S 1090	Related bill	<b>Jun 4, 2013:</b> Read twice and referred to the Committee on Finance.
113 HR 1738	Related bill	<b>Apr 25, 2013:</b> Referred to the House Committee on Ways and Means.
113 S 835	Related bill	<b>Apr 25, 2013:</b> Read twice and referred to the Committee on Finance.

**Title I: Student and Family Tax Simplification Act** - Student and Family Tax Simplification Act - (Sec. 102) Amends the Internal Revenue Code to provide for an American Opportunity Tax Credit, in lieu of the current Hope Scholarship and Lifetime Learning tax credits and the tax deduction for qualified tuition and related expenses, that provides for each eligible student (i.e., a student who meets certain requirements of the Higher Education Act of 1965 and who is carrying at least 1/2 the normal full-time course load) a credit of 100% of up to \$2,000 of qualified tuition and related expenses (i.e., tuition, fees, and course materials, excluding expenses for courses involving sports, games, or hobbies or for expenses unrelated to academic instruction), plus 25% of so much of such expenses as exceeds \$2,000, but not more than \$4,000. Makes up to \$1,500 of such credit refundable. Modifies the phaseout of such credit based on taxpayer modified adjusted gross income by increasing the income level for such phaseout. Allows an inflation adjustment to credit and phaseout amounts for taxable years beginning after 2018.

Eliminates the disallowance of the credit for students who have been convicted of a felony drug offense.

Requires a taxpayer claiming such credit to include on the his or her tax return the employer identification number of the educational institution to which qualified tuition and related expenses were paid.

(Sec. 103) Excludes from gross income, for income tax purposes, amounts received as a Federal Pell Grant in taxable years beginning after 2014.

(Sec. 104) Prohibits the entry of the budgetary effects of this Act on any PAYGO (pay-as-you-go) scorecard.

**Title II: Child Tax Credit Improvement Act** - Child Tax Credit Improvement Act of 2014 - (Sec. 202) Amends the Internal Revenue Code, with respect to the child tax credit, to: (1) increase from \$110,00 to \$150,000 (\$75,000 for individual taxpayers and married taxpayers filing separately) the threshold amount applicable to married couples filing joint tax returns above which such tax credit is reduced, and (2) allow an inflation adjustment to the threshold amounts and the \$1,000 credit amount beginning after 2014.

(Sec. 203) Requires taxpayers to include their social security numbers on their tax returns to claim the refundable portion of the child tax credit.

(Sec. 204) Prohibits the entry of the budgetary effects of this Act on any PAYGO (pay-as-you-go) scorecard.

## Actions Timeline

---

- **Jul 29, 2014:** Read the second time. Placed on Senate Legislative Calendar under General Orders. Calendar No. 493.
- **Jul 28, 2014:** Received in the Senate. Read the first time. Placed on Senate Legislative Calendar under Read the First Time.
- **Jul 24, 2014:** Considered under the provisions of rule H. Res. 680. (consideration: CR H6779-6791; text of amendment in the nature of a substitute: CR H6779-6780)
- **Jul 24, 2014:** The rule provides for the consideration of H.R. 3393 and H.R. 4935 under a closed rule.
- **Jul 24, 2014:** DEBATE - The House proceeded with one hour of debate on H.R. 3393.
- **Jul 24, 2014:** The previous question was ordered pursuant to the rule. (consideration: CR H6789)
- **Jul 24, 2014:** Ms. Sinema moved to recommit with instructions to the Committee on Ways and Means. (consideration: CR H6789-6790; text: CR H6789)
- **Jul 24, 2014:** DEBATE - The House proceeded with 10 minutes of debate on the Sinema motion to recommit with instructions, pending reservation of a point of order. Subsequently, the point of order was withdrawn. The instructions contained in the motion seek to require the bill to be reported back to the House with an amendment to require the Secretary of the Treasury to provide a table for student loan borrowers in any publication related to the underlying bill. That table shall illustrate their current monthly payments for higher education loans and the amount that they would pay for that same loan had they been able to benefit from the lower interest rates that would go into effect if H.R. 4582, Bank on Students Emergency Loan Refinancing Act, were passed.
- **Jul 24, 2014:** The previous question on the motion to recommit with instructions was ordered without objection. (consideration: CR H6790)
- **Jul 24, 2014:** On motion to recommit with instructions Failed by the Yeas and Nays: 195 - 219 (Roll no. 448).
- **Jul 24, 2014:** Passed/agreed to in House: On passage Passed by the Yeas and Nays: 227 - 187 (Roll no. 449).
- **Jul 24, 2014:** On passage Passed by the Yeas and Nays: 227 - 187 (Roll no. 449).
- **Jul 24, 2014:** Motion to reconsider laid on the table Agreed to without objection.
- **Jul 23, 2014:** Rules Committee Resolution H. Res. 680 Reported to House. The rule provides for the consideration of H.R. 3393 and H.R. 4935 under a closed rules.
- **Jul 17, 2014:** Reported (Amended) by the Committee on Ways and Means. H. Rept. 113-526.
- **Jul 17, 2014:** Placed on the Union Calendar, Calendar No. 392.
- **Jun 25, 2014:** Committee Consideration and Mark-up Session Held.
- **Jun 25, 2014:** Ordered to be Reported in the Nature of a Substitute (Amended) by the Yeas and Nays: 22 - 13.
- **Oct 30, 2013:** Introduced in House
- **Oct 30, 2013:** Referred to the House Committee on Ways and Means.