

## S 1413

### Higher Education Tax Benefit Compliance Improvement Act

**Congress:** 114 (2015–2017, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** May 21, 2015

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

**Latest Action:** Read twice and referred to the Committee on Finance. (May 21, 2015)

**Official Text:** <https://www.congress.gov/bill/114th-congress/senate-bill/1413>

## Sponsor

**Name:** Sen. Coats, Daniel [R-IN]

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

## Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Hatch, Orrin G. [R-UT]	R · UT		May 21, 2015

## Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	May 21, 2015

## Subjects & Policy Tags

### Policy Area:

Taxation

## Related Bills

No related bills are listed.

## Summary (as of May 21, 2015)

### Higher Education Tax Benefit Compliance Improvement Act

This bill amends the Internal Revenue Code to: (1) exempt an institution of higher education from tax penalties for failure to provide the tax identification number (TIN) of a person who claims a tax credit for tuition and related expenses if such institution certifies that it has complied with standards for obtaining the TIN, and (2) disallow the American Opportunity tax credit and the tax deduction for tuition and related expenses unless the taxpayer receives a payee statement containing the TIN of the individual claiming the credit or the deduction.

## Actions Timeline

• **May 21, 2015:** Introduced in Senate

• **May 21, 2015:** Read twice and referred to the Committee on Finance

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