

## HR 6237

### American Opportunity Tax Credit Reform Act

**Congress:** 114 (2015–2017, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Sep 28, 2016

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Sep 28, 2016)

**Official Text:** <https://www.congress.gov/bill/114th-congress/house-bill/6237>

### Sponsor

**Name:** Rep. Davis, Danny K. [D-IL-7]

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

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

| Committee                | Chamber | Activity    | Date         |
|--------------------------|---------|-------------|--------------|
| Ways and Means Committee | House   | Referred To | Sep 28, 2016 |

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

| Bill        | Relationship | Last Action   |
|-------------|--------------|---|
| 114 HR 5106 | Related bill | <b>Sep 19, 2016:</b> Referred to the Subcommittee on Higher Education and Workforce Training. |
| 114 S 2677  | Related bill | <b>Mar 15, 2016:</b> Read twice and referred to the Committee on Finance.                     |

### Summary (as of Sep 28, 2016)

#### American Opportunity Tax Credit Reform Act

This bill amends the Internal Revenue Code, with respect to the American Opportunity Tax Credit, to provide that any credit amount which is attributable to a federal Pell Grant under the Higher Education Act of 1965 shall be reduced by the amount of expenses (other than qualified tuition and related expenses) which are taken into account in determining the cost of attendance at an institution of higher education for the academic period for which the credit amount is being determined.

The bill also modifies the definition of "qualified scholarship," for purposes of the tax exclusion for such scholarships, to include a federal Pell Grant as a qualified scholarship.

## Actions Timeline

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- **Sep 28, 2016:** Introduced in House
- **Sep 28, 2016:** Referred to the House Committee on Ways and Means.