

## HR 2806

To amend the Internal Revenue Code of 1986 to treat certain scholarships and fellowship grants as earned income for purposes of the kiddie tax.

**Congress:** 116 (2019–2021, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** May 16, 2019

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

**Latest Action:** Referred to the House Committee on Ways and Means. (May 16, 2019)

**Official Text:** <https://www.congress.gov/bill/116th-congress/house-bill/2806>

### Sponsor

**Name:** Rep. Horsford, Steven [D-NV-4]

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

### Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Moore, Gwen [D-WI-4]	D · WI		May 20, 2019

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	May 16, 2019

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

Bill	Relationship	Last Action
116 S 1667	Related bill	<b>May 23, 2019:</b> Read twice and referred to the Committee on Finance.

### Summary (as of May 16, 2019)

This bill treats certain scholarship or fellowship grants received by children as earned income of the child for the purposes of the kiddie tax (the tax on the unearned income of children). This has the effect of exempting the grants from such tax. The bill applies to taxable years beginning after December 31, 2017.

### Actions Timeline

- May 16, 2019:** Introduced in House
- May 16, 2019:** Referred to the House Committee on Ways and Means.