AMENDMENT TO H.R. 4438

OFFERED BY MR. GRAYSON OF FLORIDA

At the end of the bill add the following:

SEC. 3. ABOVE-THE-LINE DEDUCTION FOR QUALIFIED TUITION AND RELATED EXPENSES MADE PERMANENT.

(a) IN GENERAL.—Section 222 of the Internal Revenue Code of 1986 is amended by striking subsection (e).

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2013.

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