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(Original Signature of Member)

118TH CONGRESS
2D SESSION

H. R. _____

To amend the Internal Revenue Code of 1986 to make the exclusion for certain employer payments of student loans under educational assistance programs permanent.

IN THE HOUSE OF REPRESENTATIVES

Ms. MALLIOTAKIS (for herself and [see ATTACHED LIST of cosponsors]) introduced the following bill; which was referred to the Committee on

A BILL

To amend the Internal Revenue Code of 1986 to make the exclusion for certain employer payments of student loans under educational assistance programs permanent.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. EXCLUSION FOR CERTAIN EMPLOYER PAY-**
2 **MENTS OF STUDENT LOANS UNDER EDU-**
3 **CATIONAL ASSISTANCE PROGRAMS MADE**
4 **PERMANENT.**

5 (a) **IN GENERAL.**—Section 127(c)(1)(B) of the Inter-
6 nal Revenue Code of 1986 is amended by striking “in the
7 case of payments made before January 1, 2026,”.

8 (b) **EFFECTIVE DATE.**—The amendment made by
9 this section shall apply to payments made after the date
10 of the enactment of this Act.