

117TH CONGRESS  
1ST SESSION

**S.** \_\_\_\_\_

To amend the Internal Revenue Code of 1986 to provide an exclusion from gross income for AmeriCorps educational awards.

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IN THE SENATE OF THE UNITED STATES

Mr. BENNET (for himself and Mr. CASSIDY) introduced the following bill; which was read twice and referred to the Committee on

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**A BILL**

To amend the Internal Revenue Code of 1986 to provide an exclusion from gross income for AmeriCorps educational awards.

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

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Segal AmeriCorps  
5 Education Award Tax Relief Act of 2021”.

6 **SEC. 2. EXCLUSION FROM GROSS INCOME OF AMERICORPS**  
7 **EDUCATIONAL AWARDS.**

8 (a) IN GENERAL.—Paragraph (2) of section 117(c)  
9 of the Internal Revenue Code of 1986 is amended by strik-

1 ing “or” at the end of subparagraph (B), by striking the  
2 period at the end of subparagraph (C) and inserting “,  
3 or”, and by adding at the end the following new subpara-  
4 graph:

5                   “(D) a national service educational award  
6                   under subtitle D of title I of the National and  
7                   Community Service Act of 1990.”.

8           (b) EXCLUSION OF DISCHARGE OF STUDENT LOAN  
9 DEBT.—Subsection (f) of section 108 of such Code is  
10 amended by adding at the end the following new para-  
11 graph:

12                   “(6) PAYMENTS UNDER NATIONAL SERVICE  
13                   EDUCATIONAL AWARD PROGRAMS.—In the case of  
14                   an individual, gross income shall not include any  
15                   amount received under a national service educational  
16                   award under subtitle D of title I of the National and  
17                   Community Service Act of 1990 (42 U.S.C. 12601  
18                   et seq.).”.

19           (c) EFFECTIVE DATE.—The amendments made by  
20 this section shall apply to taxable years ending after the  
21 date of the enactment of this Act.