

AMENDMENT TO RULES COMMITTEE PRINT 119-3

OFFERED BY MR. GOMEZ OF CALIFORNIA

Strike section 110019 and insert the following:

**SEC. 110019. PERMANENT EXTENSION OF EXCLUSION FROM
GROSS INCOME OF DISCHARGED STUDENT LOAN.**

(a) IN GENERAL.—Section 108(f)(5) is amended by striking “and before January 1, 2026,”.

(b) CLERICAL AMENDMENT.—The heading for section 108(f)(5) is amended by striking “IN 2021 THROUGH 2025” and inserting “AFTER 2020”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to discharges after December 31, 2025.