

116TH CONGRESS  
1ST SESSION

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

To amend the Internal Revenue Code of 1986 to permit fellowship and stipend compensation to be saved in an individual retirement account.

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IN THE SENATE OF THE UNITED STATES

Ms. WARREN (for herself, Mr. LEE, Mr. WYDEN, and Mr. SCOTT of South Carolina) 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 permit fellowship and stipend compensation to be saved in an individual retirement account.

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 “Graduate Student Sav-  
5 ings Act of 2019”.

6 **SEC. 2. CERTAIN NON-TUITION FELLOWSHIP AND STIPEND**  
7 **PAYMENTS TREATED AS COMPENSATION.**

8 (a) IN GENERAL.—Paragraph (1) of section 219(f)  
9 of the Internal Revenue Code of 1986 is amended by add-

1 ing at the end the following: “Such term includes any  
2 amount paid to an individual to aid the individual in the  
3 pursuit of graduate or postdoctoral study or research.”.

4 (b) EFFECTIVE DATE.—The amendment made by  
5 this section shall apply to taxable years beginning after  
6 December 31, 2019.