

Joint Committee on Taxation
October 9, 1997
JCX-61-97

**CHAIRMAN'S AMENDMENT
IN THE NATURE OF A SUBSTITUTE
TO H.R. 2646 RELATING TO
DEFINITION OF QUALIFIED EDUCATION
EXPENSES**

The Chairman's amendment in the nature of a substitute would follow the Chairman's Mark,¹ modified as follows:

The amendment would clarify that "qualified elementary and secondary education expenses" that could be paid with tax-free distributions from an education IRA include computer equipment (including related software and services).

¹ See JCX-59-97.