

114TH CONGRESS  
1ST SESSION

# H. R. 2310

To amend the Internal Revenue Code of 1986 to provide a standard home office deduction.

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IN THE HOUSE OF REPRESENTATIVES

MAY 13, 2015

Ms. MICHELLE LUJAN GRISHAM of New Mexico introduced the following bill;  
which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to provide  
a standard home office deduction.

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 “Helping Our Middle-  
5 Class Entrepreneurs Act” or the “HOME Act”.

6 **SEC. 2. STANDARD DEDUCTION FOR BUSINESS USE OF**

7 **HOME.**

8 (a) IN GENERAL.—Subsection (c) of section 280A of  
9 the Internal Revenue Code of 1986 is amended by adding  
10 at the end the following new paragraph:

1 “(7) STANDARD HOME OFFICE DEDUCTION.—

2 “(A) IN GENERAL.—In the case of an indi-  
3 vidual who is allowed a deduction for the use of  
4 a home office because of a use described in  
5 paragraph (1), (2), or (4), notwithstanding the  
6 limitations of paragraph (5), if such individual  
7 elects the application of this paragraph for the  
8 taxable year, such individual shall be allowed a  
9 deduction equal to the standard home office de-  
10 duction for the taxable year in lieu of the de-  
11 ductions otherwise allowable under this chapter  
12 for such taxable year by reason of such use.

13 “(B) STANDARD HOME OFFICE DEDUC-  
14 TION.—For purposes of this paragraph, the  
15 standard home office deduction is the lesser  
16 of—

17 “(i) \$1,500, or

18 “(ii) the gross income derived from  
19 the individual’s trade or business for which  
20 such use occurs.

21 “(C) INFLATION ADJUSTMENT.—In the  
22 case of any taxable year beginning in a calendar  
23 year after 2015, the dollar amount in subpara-  
24 graph (B)(i) shall be increased by an amount  
25 equal to—

1 “(i) such dollar amount, multiplied by

2 “(ii) the cost-of-living adjustment de-  
3 termined under section 1(f)(3) for the cal-  
4 endar year in which the taxable year be-  
5 gins, determined by substituting ‘2014’ for  
6 ‘1992’ in subparagraph (B) thereof.

7 Any increase determined under the preceding  
8 sentence shall be rounded to the nearest mul-  
9 tiple of \$100.”.

10 (b) EFFECTIVE DATE.—The amendment made by  
11 this section shall apply to taxable years beginning after  
12 December 31, 2014.

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