

119TH CONGRESS  
1ST SESSION

# H. R. 2637

To amend the Internal Revenue Code of 1986 to allow a nonrefundable credit for certain organized sport equipment expenses.

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IN THE HOUSE OF REPRESENTATIVES

APRIL 3, 2025

Mr. LAWLER 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 allow a nonrefundable credit for certain organized sport equipment expenses.

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 “Home Run for Kids  
5 Act”.

6       **SEC. 2. CREDIT FOR ORGANIZED SPORT EQUIPMENT EX-**  
7                               **PENSES.**

8       (a) IN GENERAL.—Subpart A of part IV of sub-  
9 chapter A of chapter 1 of the Internal Revenue Code of

1 1986 is amended by inserting before section 26 the fol-  
 2 lowing new section:

3 **“SEC. 25F. ORGANIZED SPORT EQUIPMENT EXPENSES.**

4       “(a) IN GENERAL.—In the case of an individual,  
 5 there shall be allowed as a credit against the tax imposed  
 6 by this chapter for the taxable year an amount equal to  
 7 the qualified organized sport equipment expenses paid or  
 8 incurred by the taxpayer during the taxable year.

9       “(b) LIMITATIONS.—

10           “(1) DOLLAR LIMITATION.—The credit allowed  
 11 under subsection (a) for the taxable year shall not  
 12 exceed \$200.

13           “(2) INCOME LIMITATION.—

14           “(A) IN GENERAL.—The amount allowable  
 15 as a credit under subsection (a) for any taxable  
 16 year shall be reduced (but not below zero) by an  
 17 amount which bears the same ratio to the  
 18 amount so allowable (determined without re-  
 19 gard to this paragraph but with regard to para-  
 20 graph (1)) as—

21           “(i) the amount (if any) by which the  
 22 taxpayer’s modified adjusted gross income  
 23 exceeds \$150,000, bears to

24           “(ii) \$65,000.

1                   “(B) MODIFIED ADJUSTED GROSS IN-  
 2                   COME.—For purposes of this paragraph, the  
 3                   term ‘modified adjusted gross income’ means  
 4                   the adjusted gross income of the taxpayer for  
 5                   the taxable year increased by any amount ex-  
 6                   cluded from gross income under section 911,  
 7                   931, or 933.

8                   “(c) QUALIFIED ORGANIZED SPORT EQUIPMENT EX-  
 9                   PENSES.—For purposes of this section, the term ‘qualified  
 10                  organized sport equipment expenses’ means expenses  
 11                  which are paid or incurred for equipment in connection  
 12                  with participation of a dependent of the taxpayer (with  
 13                  respect to whom the taxpayer is allowed a deduction under  
 14                  section 151(c)) in an organized sport, game, or hobby pro-  
 15                  gram that is conducted primarily for unrelated individuals  
 16                  who have not attained age 19 to engage in such sport,  
 17                  game, or hobby.”.

18                  (b) CLERICAL AMENDMENT.—The table of sections  
 19                  for subpart A of part IV of subchapter A of chapter 1  
 20                  of such Code is amended by inserting before the item re-  
 21                  lating to section 26 the following new item:

                  “Sec. 25F. Organized sport equipment expenses.”.

22                  (c) EFFECTIVE DATE.—The amendments made by  
 23                  this section shall apply to taxable years beginning after  
 24                  December 31, 2023.