

109TH CONGRESS
1ST SESSION

H. R. 4262

To provide a standard deduction for business use of a home.

IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 9, 2005

Mr. ENGLISH of Pennsylvania introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To provide a standard deduction for business use of a home.

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 Office Sim-
5 plification Act of 2005”.

6 **SEC. 2. STANDARD HOME OFFICE DEDUCTION.**

7 (a) IN GENERAL.—Subsection (c) of section 280A of
8 the Internal Revenue Code of 1986 (relating to disallow-
9 ance of certain expenses in connection with business use
10 of home, rental of vacation homes, etc.) is amended by
11 adding at the end the following new paragraph:

1 “(7) STANDARD HOME OFFICE DEDUCTION.—

2 In the case of a use described in paragraph (1), (2),
3 or (4), and in the case of a use described in para-
4 graph (3) where the dwelling unit is used by the tax-
5 payer during the taxable year as a residence, the de-
6 ductions allowed under this chapter for the taxable
7 year by reason of being attributed to such use shall
8 not be less than \$2,500.”.

9 (b) STANDARD HOME OFFICE DEDUCTION NOT SUB-
10 JECT TO LIMITATION.—Paragraph (5) of section 280A(c)
11 of such Code (relating to limitation on deductions) is
12 amended by striking “In the case of” and inserting “Ex-
13 cept as provided in paragraph (7), in the case of”.

14 (c) EFFECTIVE DATE.—The amendments made by
15 this section shall apply to taxable years beginning after
16 the date of the enactment of this Act.

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