

111TH CONGRESS
2D SESSION

H. R. 5261

To amend the Internal Revenue Code of 1986 to allow a deduction for tutoring expenses for elementary and secondary school students.

IN THE HOUSE OF REPRESENTATIVES

MAY 11, 2010

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

A BILL

To amend the Internal Revenue Code of 1986 to allow a deduction for tutoring expenses for elementary and secondary school students.

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 “Student Enhancement
5 Act of 2010”.

6 **SEC. 2. SUPPLEMENTAL EDUCATION EXPENSES.**

7 (a) IN GENERAL.—Part VII of subchapter B of chap-
8 ter 1 of the Internal Revenue Code of 1986 (relating to
9 additional itemized deductions for individuals) is amended

1 by redesignating section 224 as section 225 and by insert-
2 ing after section 223 the following new section:

3 **“SEC. 224. SUPPLEMENTAL EDUCATION EXPENSES.**

4 “(a) ALLOWANCE OF DEDUCTION.—In the case of an
5 individual, there shall be allowed as a deduction an
6 amount equal to the supplemental education expenses paid
7 by the taxpayer during the taxable year.

8 “(b) DOLLAR LIMITATION.—The amount allowed as
9 a deduction under subsection (a) with respect to the tax-
10 payer for any taxable year shall not exceed \$10,000.

11 “(c) SUPPLEMENTAL EDUCATION EXPENSES.—For
12 purposes of this section—

13 “(1) IN GENERAL.—The term ‘supplemental
14 education expenses’ means, with respect to an eligi-
15 ble student, expenses—

16 “(A) not required for the enrollment or at-
17 tendance in an elementary or secondary school
18 of the student, and

19 “(B) for academic tutoring designed to
20 supplement or enhance the education of such
21 student, and any books, supplies, and other
22 equipment related to such tutoring.

23 “(2) ELIGIBLE STUDENT.—The term ‘eligible
24 student’ means a student at a elementary or sec-
25 ondary school who is a dependent of the taxpayer

1 with respect to whom the taxpayer is allowed a de-
2 duction under section 151.

3 “(d) SPECIAL RULES.—

4 “(1) DENIAL OF DOUBLE BENEFIT.—No deduc-
5 tion shall be allowed under subsection (a) for any ex-
6 pense for which a credit or any other deduction is
7 allowed to the taxpayer under any other provision of
8 this chapter.

9 “(2) IDENTIFICATION REQUIREMENT.—No de-
10 duction shall be allowed under subsection (a) to a
11 taxpayer with respect to any supplemental education
12 expenses unless the taxpayer includes on the return
13 of tax for the taxable year the name and taxpayer
14 identification number of the eligible student with re-
15 spect to whom such expenses were paid.

16 “(3) NO DEDUCTION FOR MARRIED INDIVID-
17 UALS FILING SEPARATE RETURNS.—If the taxpayer
18 is a married individual (within the meaning of sec-
19 tion 7703), this section shall apply only if the tax-
20 payer and the taxpayer’s spouse file a joint return
21 for the taxable year.”.

22 (b) DEDUCTION ALLOWED WHETHER OR NOT TAX-
23 PAYER ITEMIZES OTHER DEDUCTIONS.—Subsection (a)
24 of section 62 of the Internal Revenue Code of 1986 (defin-

1 ing adjusted gross income) is amended by inserting at the
 2 end the following new paragraph:

3 “(22) SUPPLEMENTAL EDUCATION EX-
 4 PENSES.—The deduction allowed by section 224.”.

5 (c) CLERICAL AMENDMENT.—The table of sections
 6 for part VII of subchapter B of chapter 1 of such Code
 7 is amended by striking the item relating to section 224
 8 and inserting the following new items:

“Sec. 224. Supplemental education expenses.

“Sec. 225. Cross reference.”.

9 (d) EFFECTIVE DATE.—The amendments made by
 10 this section shall apply to taxable years beginning after
 11 December 31, 2010.

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