

112TH CONGRESS  
2D SESSION

# H. R. 5963

To amend the Internal Revenue Code of 1986 to extend for 1 year the deduction for expenses of elementary and secondary school teachers and to allow such deduction with respect to home school expenses.

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## IN THE HOUSE OF REPRESENTATIVES

JUNE 19, 2012

Mr. COLE 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 extend for 1 year the deduction for expenses of elementary and secondary school teachers and to allow such deduction with respect to home school 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 School Equity  
5 Act for Tax Relief of 2012”.

6 **SEC. 2. FINDINGS.**

7 Congress finds the following:

1           (1) Over 1.5 million children, or about 3 per-  
2           cent of school-aged children, are home schooled in  
3           the United States each year according to U.S. De-  
4           partment of Education’s National Center for Edu-  
5           cation Statistics (NCES).

6           (2) The number of home schooled children is in-  
7           creasing every year.

8           (3) Many home schooling families spend thou-  
9           sands of dollars on books, supplies, and other teach-  
10          ing materials.

11          (4) The median amount of money spent annu-  
12          ally on educational materials is about \$400 to \$599  
13          per home-educated student.

14          (5) Home schooled students have almost iden-  
15          tical achievement statistics as students who are  
16          products of the public school system.

17          (6) Home schooled students perform at contin-  
18          ually higher levels on nationalized tests like the ACT  
19          and SAT.

20          (7) Home schooling families are typically larger  
21          than the average United States family with 3 or  
22          more children.

23          (8) In many communities, home schooling is the  
24          only alternative to failing public schools.

1           (9) Home schooled students perform at excep-  
 2           tionally high levels regardless of level of regulation,  
 3           family income, and style of home schooling.

4           (10) Home schoolers are allowed a tax deduc-  
 5           tion for school supply expenses in the States where  
 6           home schools are treated as private schools, but are  
 7           not allowed this deduction in States where home  
 8           schools are given a different designation.

9   **SEC. 3. MODIFICATION OF DEDUCTION FOR CERTAIN EX-**  
 10                   **PENSES OF ELEMENTARY AND SECONDARY**  
 11                   **SCHOOL TEACHERS.**

12       (a) EXTENSION.—Subparagraph (D) of section  
 13   62(a)(2) of the Internal Revenue Code of 1986 is amended  
 14   by striking “or 2011” and inserting “2011, or 2012”.

15       (b) HOME SCHOOLS INCLUDED.—Subparagraph (B)  
 16   of section 62(d)(1) of such Code is amended—

17           (1) by striking “The term” and inserting the  
 18           following: “For purposes of this paragraph—

19                   “(i) IN GENERAL.—The term”, and

20           (2) by adding at the end the following new  
 21           clause:

22                   “(ii) HOME SCHOOLS.—The term  
 23                   ‘school’ includes any home school which  
 24                   provides elementary or secondary education

1                   if such school is treated as a home school  
2                   or private school under State law.”.

3       (c) EFFECTIVE DATE.—The amendments made by  
4 this section shall apply to taxable years beginning after  
5 December 31, 2011.

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