

114TH CONGRESS
1ST SESSION

S. 100

To amend the Internal Revenue Code of 1986 to provide a tax deduction for itemizers and nonitemizers for expenses relating to home schooling.

IN THE SENATE OF THE UNITED STATES

JANUARY 7, 2015

Mr. VITTER introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to provide a tax deduction for itemizers and nonitemizers for expenses relating to home schooling.

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 Opportu-
5 nities Make Education Sound Act of 2015”.

6 **SEC. 2. ITEMIZER DEDUCTION FOR HOME SCHOOL EDU-**
7 **CATION EXPENSES.**

8 (a) IN GENERAL.—Part VII of subchapter B of chap-
9 ter 1 of the Internal Revenue Code of 1986 is amended—

1 (1) by redesignating section 224 as section 225,
2 and

3 (2) by inserting after section 223 the following
4 new section:

5 **“SEC. 224. HOME SCHOOL EDUCATION EXPENSES.**

6 “(a) ALLOWANCE OF DEDUCTION.—In the case of an
7 individual, there shall be allowed as a deduction for the
8 taxable year an amount equal to the qualified home school
9 education expenses paid by the taxpayer during the tax-
10 able year on behalf of each qualifying child of the tax-
11 payer.

12 “(b) MAXIMUM DEDUCTION.—The deduction allowed
13 by subsection (a) for the taxable year shall not exceed the
14 lesser of—

15 “(1) \$500 for any qualifying child of the tax-
16 payer, and

17 “(2) \$2,000 in the aggregate for all qualifying
18 children of the taxpayer.

19 “(c) DEFINITIONS.—For purposes of this section—

20 “(1) QUALIFYING CHILD.—The term ‘qualifying
21 child’ has the meaning given to such term in section
22 24(c).

23 “(2) QUALIFIED HOME SCHOOL EDUCATION EX-
24 PENSES.—

1 “(A) IN GENERAL.—The term ‘qualified
2 home school education expenses’ means ex-
3 penses for—

4 “(i) books, supplies, and other equip-
5 ment necessary for a course of instruction
6 in a classroom environment,

7 “(ii) academic tutoring,

8 “(iii) special needs services for quali-
9 fying children with disabilities (within the
10 meaning of the Americans With Disabil-
11 ities Act of 1990), and

12 “(iv) any computer technology or
13 equipment (as defined in section
14 170(e)(6)(F)(i)) or Internet access and re-
15 lated services, if such technology, equip-
16 ment, or services are to be used by the
17 qualifying child and the qualifying child’s
18 family during any of the years that the
19 qualifying child is educated in an elemen-
20 tary or secondary home school (not includ-
21 ing computer equipment designed for
22 sports, games, or hobbies unless such
23 equipment is primarily educational in na-
24 ture),

1 in connection with a course of instruction in an
 2 elementary or secondary home school.

3 “(B) ELEMENTARY OR SECONDARY HOME
 4 SCHOOL.—The term ‘elementary or secondary
 5 home school’ includes any home school that
 6 meets the requirements of State law applicable
 7 to such home schools and that provides elemen-
 8 tary education or secondary education (kinder-
 9 garten through grade 12), whether or not such
 10 home school is deemed a private school for pur-
 11 poses of State law.

12 “(d) SPECIAL RULES.—

13 “(1) DENIAL OF DOUBLE BENEFIT.—Except as
 14 provided in paragraphs (2) and (3), no deduction
 15 shall be allowed under subsection (a) for any ex-
 16 pense for which a deduction or credit is allowed to
 17 the taxpayer under any other provision of this chap-
 18 ter.

19 “(2) ADJUSTMENT FOR COVERDELL EDU-
 20 CATION SAVINGS ACCOUNT DISTRIBUTIONS AND
 21 HOPE AND LIFETIME LEARNING CREDITS.—The
 22 amount of qualified home school education expenses
 23 taken into account under subsection (a) with respect
 24 to a qualifying child for a taxable year shall be re-
 25 duced by the sum of—

1 “(A) the amount of any credit allowed
2 under section 25A with respect to such child for
3 such taxable year, and

4 “(B) any amounts excludable under section
5 530(d)(2) for such taxable year by reason of
6 the qualified elementary and secondary edu-
7 cation expenses (as defined in section
8 530(b)(3)) of such child for such taxable year.

9 “(3) ADJUSTMENT FOR CERTAIN SCHOLAR-
10 SHIPS, ETC.—Rules similar to the rules under sec-
11 tion 25A(g)(2) shall apply for purposes of this sec-
12 tion.

13 “(4) IDENTIFICATION REQUIREMENT, LIMITA-
14 TION ON TAXABLE YEAR OF DEDUCTION, ETC.—
15 Rules similar to the rules under paragraphs (2), (4),
16 and (5) of section 222(d) shall apply for purposes of
17 this section.”.

18 (b) CLERICAL AMENDMENT.—The table of sections
19 for part VII of subchapter B of chapter 1 of the Internal
20 Revenue Code of 1986 is amended by striking the item
21 relating to section 224 and inserting the following new
22 items:

“224. Home school education expenses.

“225. Cross reference.”.

1 (c) EFFECTIVE DATE.—The amendments made by
 2 this section shall apply to taxable years beginning after
 3 December 31, 2014.

4 **SEC. 3. ADDITIONAL STANDARD DEDUCTION FOR HOME**
 5 **SCHOOL EDUCATION EXPENSES FOR NON-**
 6 **ITEMIZERS.**

7 (a) IN GENERAL.—Section 63(c)(1) of the Internal
 8 Revenue Code of 1986 is amended—

9 (1) by striking “and” at the end of subpara-
 10 graph (D),

11 (2) by striking the period at the end of sub-
 12 paragraph (E) and inserting “, and”, and

13 (3) by adding at the end the following new sub-
 14 paragraph:

15 “(F) the home school education expenses
 16 deduction.”.

17 (b) DEFINITION.—Section 63(c) of the Internal Rev-
 18 enue Code of 1986 is amended by adding at the end the
 19 following new paragraph:

20 “(10) HOME SCHOOL EDUCATION EXPENSES
 21 DEDUCTION.—

22 “(A) IN GENERAL.—For purposes of para-
 23 graph (1), the home school education expenses
 24 deduction is so much of the amount of the
 25 qualified home school education expenses paid

1 by the taxpayer during the taxable year on be-
 2 half of each qualifying child of the taxpayer—

3 “(i) as does not exceed \$500 with re-
 4 spect to each such qualifying child, and

5 “(ii) as does not exceed \$2,000 in the
 6 aggregate with respect to all such quali-
 7 fying children.

8 “(B) QUALIFYING CHILD; QUALIFIED
 9 HOME SCHOOL EDUCATION EXPENSES.—For
 10 purposes of subparagraph (A)—

11 “(i) the term ‘qualifying child’ has the
 12 meaning given to such term in section
 13 24(c), and

14 “(ii) the term ‘qualified home school
 15 education expenses’ has the meaning given
 16 to such term in section 224(c)(2).

17 “(C) SPECIAL RULES.—Rules similar to
 18 the rules of section 224(d) shall apply for pur-
 19 poses of this paragraph.”.

20 (c) EFFECTIVE DATE.—The amendments made by
 21 this section shall apply to taxable years beginning after
 22 December 31, 2014.

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