

113TH CONGRESS
2D SESSION

H. R. 5779

To amend the Internal Revenue Code of 1986 to provide a deduction for elementary and secondary private school tuition, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 2, 2014

Mr. BENTIVOLIO (for himself, Mr. BROUN of Georgia, and Mr. STOCKMAN) 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 provide a deduction for elementary and secondary private school tuition, and for other purposes.

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. DEDUCTION FOR ELEMENTARY AND SEC-**
4 **ONDARY PRIVATE SCHOOL TUITION.**

5 (a) IN GENERAL.—Part VII of subchapter A of chap-
6 ter 1 of the Internal Revenue Code of 1986 is amended
7 by redesignating section 224 as section 225, and by insert-
8 ing after section 223 the following new section:

1 **“SEC. 224. ELEMENTARY AND SECONDARY PRIVATE**
2 **SCHOOL TUITION.**

3 “(a) ALLOWANCE OF DEDUCTION.—In the case of an
4 individual, there shall be allowed as a deduction for the
5 taxable year with respect to each dependent for whom the
6 taxpayer is allowed a deduction under section 151 an
7 amount equal to the qualified expenses paid or incurred
8 during the taxable year.

9 “(b) LIMITATION.—The amount allowed as a deduc-
10 tion under subsection (a) for a taxable year with respect
11 to a dependent shall not exceed \$10,000.

12 “(c) QUALIFIED EXPENSES.—For purposes of this
13 section—

14 “(1) IN GENERAL.—The term ‘qualified ex-
15 penses’ means expenses for tuition, fees, books, sup-
16 plies, and other equipment which are incurred in
17 connection with the enrollment or attendance of an
18 individual as an elementary or secondary school stu-
19 dent at a private institutional day or residential
20 school, including a parochial school, or a home
21 school (without regard to whether a home school is
22 treated as a private school or home school under
23 State law), that provides elementary or secondary
24 education, as determined under State law.

1 “(2) SPECIAL RULE FOR HOME SCHOOLING.—
2 In the case of a home school, the term ‘qualified ex-
3 penses’ does not include tuition.”.

4 (b) DEDUCTION ALLOWED ABOVE-THE-LINE.—Sub-
5 section (a) of section 62 of the Internal Revenue Code of
6 1986 is amended by inserting after paragraph (21) the
7 following new paragraph:

8 “(22) PRIVATE EDUCATION DEDUCTION.—The
9 deduction allowed by section 224.”.

10 (c) CLERICAL AMENDMENT.—The table of sections
11 for part VII of subchapter A of chapter 1 of the Internal
12 Revenue Code of 1986 is amended by striking the item
13 relating to section 224 and by inserting the following new
14 items:

 “Sec. 224. Elementary and secondary private school tuition.”.

15 (d) EFFECTIVE DATE.—The amendments made by
16 this section shall apply to amounts paid or incurred in tax-
17 able years beginning after December 31, 2014.

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