

113TH CONGRESS
1ST SESSION

H. R. 1850

To amend the Internal Revenue Code of 1986 to extend for 2 years the deduction for expenses of elementary and secondary school teachers and to allow such deduction with respect to home school expenses.

IN THE HOUSE OF REPRESENTATIVES

MAY 7, 2013

Mr. COLE 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 extend for 2 years 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 2013”.

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, 2012, or
 15 2013”.

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

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

20 “(i) IN GENERAL.—The term”, and

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

23 “(ii) HOME SCHOOLS.—The term
 24 ‘school’ includes any home school which
 25 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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