

118TH CONGRESS  
1ST SESSION

# H. R. 539

To amend the Internal Revenue Code of 1986 to expand school choice opportunities for children of active duty members of the Armed Forces of the United States.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 26, 2023

Mr. WILSON of South Carolina (for himself, Ms. MACE, Mr. CARL, Mr. LATTA, Mrs. LESKO, Mr. MOOLENAAR, Mr. TIMMONS, Mr. DUNCAN, Mr. FRY, Mr. LAMBORN, Mr. PERRY, and Mr. NORMAN) 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 expand school choice opportunities for children of active duty members of the Armed Forces of the United States.

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 “Military Child Edu-  
5 cational Freedom Act”.

1 **SEC. 2. SPECIAL RULE FOR HOME SCHOOLS OF ACTIVE**  
2 **DUTY MILITARY.**

3 (a) **IN GENERAL.**—Section 530(b)(3) of the Internal  
4 Revenue Code of 1986 is amended by adding at the end  
5 the following new subparagraph:

6 “(D) **SPECIAL RULE FOR HOME SCHOOLS**  
7 **OF ACTIVE DUTY MEMBERS OF THE ARMED**  
8 **FORCES OF THE UNITED STATES.**—For pur-  
9 poses of clauses (i) and (iii) of subparagraph  
10 (A), if either the taxpayer or the spouse of the  
11 taxpayer is serving on extended active duty  
12 (within the meaning of section 32(c)(4)) in the  
13 Armed Forces of the United States at the time  
14 the expense is incurred, the terms ‘public, pri-  
15 vate, or religious school’ and ‘school’ shall in-  
16 clude any home school which provides elemen-  
17 tary or secondary education if such school is  
18 treated under State law as a home school or a  
19 private school.”.

20 (b) **EFFECTIVE DATE.**—The amendment made by  
21 subsection (a) shall apply to taxable years beginning after  
22 the date of the enactment of this Act.

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