

113TH CONGRESS
2^D SESSION

S. 2488

To amend the Internal Revenue Code of 1986 to provide an exception to the exclusive use requirement for home offices if the other use involves care of a qualifying child of the taxpayer, and for other purposes.

IN THE SENATE OF THE UNITED STATES

JUNE 18, 2014

Mr. McCONNELL 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 an exception to the exclusive use requirement for home offices if the other use involves care of a qualifying child of the taxpayer, 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. SHORT TITLE.**

4 This Act may be cited as the “Working Parents
5 Home Office Act”.

1 **SEC. 2. EXCEPTION TO THE EXCLUSIVE USE REQUIREMENT**
2 **FOR HOME OFFICES FOR CARE OF CHILDREN**
3 **AND GRANDCHILDREN.**

4 (a) **IN GENERAL.**—Section 280A(c) of the Internal
5 Revenue Code of 1986 is amended by adding at the end
6 the following:

7 “(7) **EXCEPTION TO EXCLUSIVITY REQUIRE-**
8 **MENT FOR BUSINESS USE OF A DWELLING UNIT.**—

9 “(A) **IN GENERAL.**—A taxpayer shall not
10 be treated as failing to meet the exclusive use
11 requirement of paragraph (1) with respect to a
12 portion of a dwelling unit if the only other use
13 of that portion is to care for a qualifying child
14 of the taxpayer while the taxpayer is conducting
15 the trade or business described in paragraph
16 (1).

17 “(B) **QUALIFYING CHILD.**—For purposes
18 of this paragraph, the term ‘qualifying child’
19 has the meaning given to such term by section
20 152(c)(1), except that only individuals bearing
21 a relationship to the taxpayer described in sec-
22 tion 152(c)(2)(A) shall be taken into account
23 under section 152(c)(1)(A).”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to taxable years beginning after
3 December 31, 2013.

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