

111TH CONGRESS
1ST SESSION

H. R. 2605

To amend the Internal Revenue Code of 1986 to allow individuals with children attending an elementary or secondary school a deduction for each child attending a public school equal to 25 percent of the State's average per pupil public education spending and, for each child attending a private or home school, a deduction equal to 100 percent of such average.

IN THE HOUSE OF REPRESENTATIVES

MAY 21, 2009

Mr. HOEKSTRA (for himself and Mr. LAMBORN) 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 allow individuals with children attending an elementary or secondary school a deduction for each child attending a public school equal to 25 percent of the State's average per pupil public education spending and, for each child attending a private or home school, a deduction equal to 100 percent of such average.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Education Tax Deduc-
3 tion for All Act of 2009”.

4 **SEC. 2. DEDUCTION FOR PARENTS HAVING CHILDREN IN**
5 **PUBLIC, PRIVATE, OR HOME SCHOOLS AT**
6 **THE ELEMENTARY OR SECONDARY SCHOOL**
7 **LEVEL.**

8 (a) IN GENERAL.—Part VII of subchapter B of chap-
9 ter 1 of the Internal Revenue Code of 1986 (relating to
10 additional itemized deductions for individuals) is amended
11 by redesignating section 224 as section 225 and by insert-
12 ing after section 223 the following new section:

13 **“SEC. 224. DEDUCTION FOR PARENTS HAVING CHILDREN**
14 **IN PUBLIC, PRIVATE, OR HOME SCHOOLS AT**
15 **THE ELEMENTARY OR SECONDARY SCHOOL**
16 **LEVEL.**

17 “(a) ALLOWANCE OF DEDUCTION.—In the case of an
18 individual, there shall be allowed as a deduction, for each
19 qualifying student of the taxpayer, an amount equal to
20 the applicable percentage of the average public education
21 per-pupil expenditure for the applicable State.

22 “(b) APPLICABLE PERCENTAGE.—For purposes of
23 this section, the term ‘applicable percentage’ means, with
24 respect to a qualifying student—

1 “(1) 25 percent if such student is a student at
2 a public school for the school year ending in the tax-
3 payer’s taxable year, and

4 “(2) 100 percent if such student is a student at
5 any other school (including a home school) for such
6 school year.

7 “(c) QUALIFYING STUDENT.—For purposes of this
8 section, the term ‘qualifying student’ means any qualifying
9 child (as defined in section 152(c)) of the taxpayer who
10 is a full-time student in any of grades kindergarten
11 through grade 12 in any school for the school year ending
12 during the taxpayer’s taxable year.

13 “(d) APPLICABLE STATE.—For purposes of this sec-
14 tion, the term ‘applicable State’ means—

15 “(1) except as provided in paragraph (2), the
16 State in which the school is located, or

17 “(2) in the case of a private school, the State
18 which includes the principal place of abode described
19 in section 152(c)(1)(B).

20 “(e) AVERAGE PUBLIC EDUCATION PER-PUPIL EX-
21 PENDITURE; SCHOOL.—For purposes of this section—

22 “(1) AVERAGE PUBLIC EDUCATION PER-PUPIL
23 EXPENDITURE.—The term ‘average public education
24 per-pupil expenditure’ means, with respect to a
25 State, the average per-pupil expenditure (as defined

1 in section 9101(2) of the Elementary and Secondary
2 Education Act of 1965 (20 U.S.C. 7801(2)) for such
3 State, as determined for the most recent fiscal year
4 ending before the close of the school year.

5 “(2) SCHOOL.—The term ‘school’ means any
6 school (including a home school) if attendance at
7 such school satisfies the compulsory attendance re-
8 quirements of State law.

9 “(f) STUDENTS ATTENDING MORE THAN 1 SCHOOL
10 DURING SCHOOL YEAR.—In the case of an individual who
11 is a student at more than 1 school during a school year,
12 this section shall be applied by taking into account—

13 “(1) the school that such individual attends
14 more than any other school for such year, or

15 “(2) if such individual attends 2 or more
16 schools in equal amounts (and one of such schools
17 would be described in paragraph (1) but for the
18 other such schools), then the school in the State
19 having the highest average public education per-
20 pupil expenditure shall be the school taken into ac-
21 count under this section.”.

22 (b) DEDUCTION ALLOWED WHETHER OR NOT TAX-
23 PAYER ITEMIZES DEDUCTIONS.—Subsection (a) of section
24 62 of such Code (defining adjusted gross income) is

