



AMENDMENT NO. _____ Calendar No. _____

Purpose: To amend the Internal Revenue Code of 1986 to provide a deduction for expenses of home educators.

IN THE SENATE OF THE UNITED STATES 119th Cong. 1st Sess.

AMENDMENT N ^o 2775	
By	Kennedy
To:	
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Page(s)	
GPO: 2024 57-806 (mac)	

AMENDMENT intended to be proposed by Mr. KENNEDY

Viz:

- 1 At the appropriate place, insert the following:
- 2 **SEC. _____ . DEDUCTION FOR CERTAIN EXPENSES OF**
- 3 **ELIGIBLE EDUCATORS.**
- 4 (a) INCREASE IN LIMITATION FOR ELIGIBLE EDU-
- 5 CATORS.—
- 6 (1) IN GENERAL.—Section 62(a)(2)(D) is
- 7 amended—
- 8 (A) by striking “ELEMENTARY AND SEC-
- 9 ONDARY SCHOOL TEACHERS” in the heading
- 10 and inserting “ELIGIBLE EDUCATORS”, and
- 11 (B) by striking “\$250” and inserting
- 12 “\$600”.

1 (2) CONFORMING AMENDMENTS.—Section
2 62(d)(3) is amended—

3 (A) by striking “2015” and inserting
4 “2025”,

5 (B) by striking “\$250” and inserting
6 “\$600”, and

7 (C) by striking “calendar year 2014” and
8 inserting “calendar year 2024”.

9 (b) APPLICATION TO HOME EDUCATORS.—

10 (1) DEDUCTION ALLOWED.—

11 (A) IN GENERAL.—Part VII of subchapter
12 A of chapter 1, as amended by sections 70201
13 and 70202, is further amended by redesignig-
14 nating section 226 as section 227 and by insert-
15 ing after section 225 the following new section:

16 **“SEC. 226. DEDUCTION FOR CERTAIN EXPENSES OF HOME**
17 **EDUCATORS.**

18 “(a) IN GENERAL.—In the case of an eligible home
19 educator, there shall be allowed as a deduction an amount
20 equal to the expenses paid or incurred by the eligible home
21 educator—

22 “(1) by reason of the participation of the eligi-
23 ble home educator in courses related to—

24 “(A) the curriculum in which the eligible
25 home educator provides instruction, or

1 “(B) such eligible educator’s children, and
2 “(2) in connection with books, supplies (other
3 than nonathletic supplies for courses of instruction
4 in health or physical education), computer equip-
5 ment (including related software and services) and
6 other equipment, and supplementary materials used
7 by the eligible home educator at the location where
8 the educator teaches such individual’s children.

9 “(b) LIMITATION.—The amount allowed as a deduc-
10 tion under this section for any taxable year shall not ex-
11 ceed the amount in effect under section 62(a)(2)(D).

12 “(c) ELIGIBLE HOME EDUCATOR.—For purposes of
13 this section, the term ‘eligible home educator’ means any
14 individual who teaches such individual’s children at a
15 home school which—

16 “(1) provides elementary or secondary edu-
17 cation (kindergarten through grade 12), as deter-
18 mined under State law, and

19 “(2) is treated as a home school or a private
20 school under State law.”.

21 (B) CLERICAL AMENDMENT.—The table of
22 sections for part VII of subchapter A of chapter
23 1, as amended by sections 70201 and 70202, is
24 further amended by redesignating the item re-
25 lating to section 226 as relating to section 227

1 and by inserting after the item relating to sec-
2 tion 225 the following new item:

“Sec. 226. Deduction for certain expenses of home educators.”.

3 (2) DEDUCTION ALLOWED IN COMPUTING AD-
4 JUSTED GROSS INCOME.—Section 62(a) of the Inter-
5 nal Revenue Code of 1986 is amended by inserting
6 after paragraph (21) the following new paragraph:

7 “(22) EXPENSES OF HOME EDUCATORS.—The
8 deduction allowed by section 226.”.

9 (c) EFFECTIVE DATE.—The amendments made by
10 this section shall apply to taxable years beginning after
11 December 31, 2024.