

107<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 5193

To amend the Internal Revenue Code of 1986 to allow a deduction to certain taxpayers for elementary and secondary education expenses.

---

## IN THE HOUSE OF REPRESENTATIVES

JULY 23, 2002

Mr. SCHAFFER (for himself, Mr. HAYWORTH, Mr. MCINNIS, Mr. WELLER, Mr. HULSHOF, Mr. ENGLISH, Mr. BOEHNER, Mr. HERGER, Mr. SHAD-EGG, Mr. HOEKSTRA, Mr. TERRY, Mr. OTTER, Mr. SMITH of Michigan, Mr. KINGSTON, Mr. AKIN, Mr. DOOLITTLE, Mr. BURTON of Indiana, Mr. DEMINT, Mrs. JO ANN DAVIS of Virginia, Mr. SOUDER, Mr. TIBERI, Mr. RYUN of Kansas, Mrs. MYRICK, Mr. THUNE, Mr. POMBO, Mr. BUYER, Mr. GREEN of Wisconsin, Mr. ARMEY, Mr. TOOMEY, Mr. JEFF MILLER of Florida, Ms. HART, Mr. BROWN of South Carolina, Mr. PAUL, Mr. LIPINSKI, Mr. SENSENBRENNER, Mrs. CUBIN, Mr. HILLEARY, Mr. BARR of Georgia, and Mr. PICKERING) 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 a deduction to certain taxpayers for elementary and secondary education 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 “Back to School Tax  
5 Relief Act of 2002”.

1 **SEC. 2. DEDUCTION FOR ELEMENTARY AND SECONDARY**  
2 **EDUCATION EXPENSES.**

3 (a) IN GENERAL.—Section 222 of the Internal Rev-  
4 enue Code of 1986 (relating to qualified tuition and re-  
5 lated expenses) is amended by redesignating subsection (e)  
6 as subsection (f) and by inserting after subsection (d) the  
7 following new subsection:

8 “(e) ELEMENTARY AND SECONDARY EDUCATION EX-  
9 PENSES.—

10 “(1) IN GENERAL.—In the case of a taxpayer  
11 whose adjusted gross income for the taxable year  
12 does not exceed \$20,000 (\$40,000 in the case of a  
13 joint return), qualified tuition and related expenses  
14 shall include the qualified elementary and secondary  
15 education expenses paid by the taxpayer during the  
16 taxable year.

17 “(2) DOLLAR LIMITATION.—

18 “(A) IN GENERAL.—For purposes of para-  
19 graph (1), the amount of qualified elementary  
20 and secondary education expenses taken into  
21 account for a taxable year under this section by  
22 reason of paragraph (1) shall not exceed  
23 \$3,000.

24 “(B) COORDINATION.—For purposes of  
25 this section—

1 “(i) the dollar limitations under sub-  
2 section (b) shall not apply to qualified ele-  
3 mentary and secondary education expenses,  
4 and

5 “(ii) qualified elementary and sec-  
6 ondary education expenses shall not be  
7 taken into account for purposes of apply-  
8 ing the applicable dollar limit under sub-  
9 section (b).

10 “(3) DEFINITIONS.—For purposes of this  
11 subsection—

12 “(A) QUALIFIED ELEMENTARY AND SEC-  
13 ONDARY EDUCATION EXPENSES.—The term  
14 ‘qualified elementary and secondary education  
15 expenses’ has the same meaning given to such  
16 term by section 530(b)(4), except that—

17 “(i) such term shall not include room  
18 and board,

19 “(ii) subparagraph (A)(i) thereof shall  
20 be applied by including enrollment or at-  
21 tendance at a home school (as determined  
22 under State law), and

23 “(iii) such section shall be applied—

24 “(I) by substituting ‘individual’  
25 for ‘designated beneficiary of the

1 trust' in subparagraph (A)(i) thereof,  
2 and

3 “(II) by substituting ‘individual  
4 and the individual’s family during any  
5 of the years the individual’ for ‘bene-  
6 ficiary and the beneficiary’s family  
7 during any of the years the bene-  
8 ficiary’ in subparagraph (A)(iii) there-  
9 of.

10 “(B) ADJUSTED GROSS INCOME.—Ad-  
11 justed gross income shall be determined under  
12 subsection (b)(2)(C).”.

13 (b) TECHNICAL AMENDMENT.—The heading of sec-  
14 tion 62(a)(18) of such Code is amended by striking  
15 “HIGHER EDUCATION” and inserting “QUALIFIED TUI-  
16 TION AND RELATED”.

17 (c) EFFECTIVE DATE.—The amendments made by  
18 this section shall apply to taxable years beginning after  
19 December 31, 2002.

○