

105TH CONGRESS  
1ST SESSION

# H. R. 955

To amend the Internal Revenue Code of 1986 to permit the deduction of home office expenses where the home office is the sole fixed location of the business.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 5, 1997

Mr. PAPPAS (for himself and Mr. TALENT) 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 permit the deduction of home office expenses where the home office is the sole fixed location of the business.

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 “Family Freedom Home  
5 Office Deduction Act of 1997”.

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1 **SEC. 2. DEDUCTIBILITY OF CERTAIN HOME OFFICE EX-**  
2 **PENSES.**

3 (a) **GENERAL RULE.**—Subparagraph (A) of section  
4 280A(c)(1) of the Internal Revenue Code of 1986 (relating  
5 to certain business use) is amended to read as follows:

6 “(A)(i) as the principal place of business  
7 for any trade or business of the taxpayer, or

8 “(ii) as the sole fixed location of business  
9 for any trade or business of the taxpayer who  
10 has no other fixed location of business for such  
11 trade or business, regardless of—

12 “(I) the amount of time or type of  
13 work the taxpayer performs in such fixed  
14 location, or

15 “(II) the proportion of the total in-  
16 come from the business attributable to  
17 such location.”.

18 (b) **EFFECTIVE DATE.**—The amendment made by  
19 this section shall apply to taxable years ending after the  
20 date of the enactment of this Act.

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