

107TH CONGRESS  
1ST SESSION

# H. R. 200

To amend the Internal Revenue Code of 1986 to increase the deduction for host families of foreign exchange and other students from \$50 per month to \$200 per month.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 3, 2001

Mr. ANDREWS 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 increase the deduction for host families of foreign exchange and other students from \$50 per month to \$200 per month.

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. INCREASE IN CHARITABLE DEDUCTION FOR**  
4 **AMOUNTS PAID TO MAINTAIN CERTAIN STU-**  
5 **DENTS AS MEMBERS OF TAXPAYER'S HOUSE-**  
6 **HOLD.**

7 (a) IN GENERAL.—Subparagraph (A) of section  
8 170(g)(2) of the Internal Revenue Code of 1986 (relating  
9 to amounts paid to maintain certain students as members

1 of taxpayer's household) is amended by striking "\$50"  
2 and inserting "\$200".

3 (b) ADJUSTMENT FOR INFLATION.—Section 170(g)  
4 of such Code is amended by adding at the end the fol-  
5 lowing new paragraph:

6 “(5) ADJUSTMENT FOR INFLATION.—

7 “(A) IN GENERAL.—In the case of any  
8 taxable year beginning in a calendar year after  
9 2001, the \$200 amount contained in paragraph  
10 (2)(A) shall be increased by an amount equal  
11 to—

12 “(i) \$200, multiplied by

13 “(ii) the cost-of-living adjustment de-  
14 termined under section 1(f)(3) for the cal-  
15 endar year in which the taxable year be-  
16 gins by substituting ‘calendar year 2000’  
17 for ‘calendar year 1992’ in subparagraph  
18 (B) thereof.

19 “(B) ROUNDING.—If any increase deter-  
20 mined under paragraph (1) is not a multiple of  
21 \$10, such increase shall be rounded to the next  
22 highest multiple of \$10.”.

1       (c) EFFECTIVE DATE.—The amendments made by  
2 this Act shall apply to taxable years beginning after De-  
3 cember 31, 2000.

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