

109TH CONGRESS
1ST SESSION

H. R. 1504

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.

IN THE HOUSE OF REPRESENTATIVES

APRIL 6, 2005

Mr. BISHOP of Utah (for himself, Mr. ANDREWS, Mr. OWENS, Mr. UDALL of Colorado, Mr. VAN HOLLEN, Mr. FILNER, Ms. MCCOLLUM of Minnesota, and Mr. MICHAUD) 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 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. SHORT TITLE.**

4 This Act may be cited as the “Youth Exchange Sup-
5 port Act of 2005”.

1 **SEC. 2. INCREASE IN CHARITABLE DEDUCTION FOR**
2 **AMOUNTS PAID TO MAINTAIN CERTAIN STU-**
3 **DENTS AS MEMBERS OF TAXPAYER'S HOUSE-**
4 **HOLD.**

5 (a) IN GENERAL.—Subparagraph (A) of section
6 170(g)(2) of the Internal Revenue Code of 1986 (relating
7 to amounts paid to maintain certain students as members
8 of taxpayer's household) is amended by striking "\$50"
9 and inserting "\$200".

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

13 "(5) ADJUSTMENT FOR INFLATION.—

14 "(A) IN GENERAL.—In the case of any
15 taxable year beginning in a calendar year after
16 2005, the \$200 amount contained in paragraph
17 (2)(A) shall be increased by an amount equal
18 to—

19 "(i) \$200, multiplied by

20 "(ii) the cost-of-living adjustment de-
21 termined under section 1(f)(3) for the cal-
22 endar year in which the taxable year be-
23 gins by substituting 'calendar year 2004'
24 for 'calendar year 1992' in subparagraph
25 (B) thereof.

1 “(B) ROUNDING.—If any increase deter-
2 mined under paragraph (1) is not a multiple of
3 \$10, such increase shall be rounded to the next
4 highest multiple of \$10.”.

5 (c) EFFECTIVE DATE.—The amendments made by
6 this Act shall apply to taxable years beginning after De-
7 cember 31, 2004.

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