

110TH CONGRESS  
2D SESSION

# H. R. 6737

To amend the Internal Revenue Code of 1986 to allow individuals with children attending an elementary or secondary school a deduction for each child attending a public school equal to 25 percent of the State's average per pupil public education spending and, for each child attending a private or home school, a deduction equal to 100 percent of such average.

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## IN THE HOUSE OF REPRESENTATIVES

JULY 31, 2008

Mr. HOEKSTRA (for himself, Mr. MILLER of Florida, Mr. WALBERG, Mr. TIBERI, Mr. FEENEY, and Mr. SHADEGG) 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 allow individuals with children attending an elementary or secondary school a deduction for each child attending a public school equal to 25 percent of the State's average per pupil public education spending and, for each child attending a private or home school, a deduction equal to 100 percent of such average.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Education Tax Deduc-  
3 tion for All Act of 2008”.

4 **SEC. 2. DEDUCTION FOR PARENTS HAVING CHILDREN IN**  
5 **PUBLIC, PRIVATE, OR HOME SCHOOLS AT**  
6 **THE ELEMENTARY OR SECONDARY SCHOOL**  
7 **LEVEL.**

8 (a) IN GENERAL.—Part VII of subchapter B of chap-  
9 ter 1 of the Internal Revenue Code of 1986 (relating to  
10 additional itemized deductions for individuals) is amended  
11 by redesignating section 224 as section 225 and by insert-  
12 ing after section 223 the following new section:

13 **“SEC. 224. DEDUCTION FOR PARENTS HAVING CHILDREN**  
14 **IN PUBLIC, PRIVATE, OR HOME SCHOOLS AT**  
15 **THE ELEMENTARY OR SECONDARY SCHOOL**  
16 **LEVEL.**

17 “(a) ALLOWANCE OF DEDUCTION.—In the case of an  
18 individual, there shall be allowed as a deduction, for each  
19 qualifying student of the taxpayer, an amount equal to  
20 the applicable percentage of the average public education  
21 per-pupil expenditure for the applicable State.

22 “(b) APPLICABLE PERCENTAGE.—For purposes of  
23 this section, the term ‘applicable percentage’ means, with  
24 respect to a qualifying student—

1           “(1) 25 percent if such student is a student at  
2           a public school for the school year ending in the tax-  
3           payer’s taxable year, and

4           “(2) 100 percent if such student is a student at  
5           any other school (including a home school) for such  
6           school year.

7           “(c) QUALIFYING STUDENT.—For purposes of this  
8           section, the term ‘qualifying student’ means any qualifying  
9           child (as defined in section 152(c)) of the taxpayer who  
10          is a full-time student in any of grades kindergarten  
11          through grade 12 in any school for the school year ending  
12          during the taxpayer’s taxable year.

13          “(d) APPLICABLE STATE.—For purposes of this sec-  
14          tion, the term ‘applicable State’ means—

15                 “(1) except as provided in paragraph (2), the  
16                 State in which the school is located, or

17                 “(2) in the case of a private school, the State  
18                 which includes the principal place of abode described  
19                 in section 152(c)(1)(B).

20          “(e) AVERAGE PUBLIC EDUCATION PER-PUPIL EX-  
21          PENDITURE; SCHOOL.—For purposes of this section—

22                 “(1) AVERAGE PUBLIC EDUCATION PER-PUPIL  
23                 EXPENDITURE.—The term ‘average public education  
24                 per-pupil expenditure’ means, with respect to a  
25                 State, the average per-pupil expenditure (as defined

1 in section 9101(2) of the Elementary and Secondary  
2 Education Act of 1965 (20 U.S.C. 7801(2)) for such  
3 State, as determined for the most recent fiscal year  
4 ending before the close of the school year.

5 “(2) SCHOOL.—The term ‘school’ means any  
6 school (including a home school) if attendance at  
7 such school satisfies the compulsory attendance re-  
8 quirements of State law.

9 “(f) STUDENTS ATTENDING MORE THAN 1 SCHOOL  
10 DURING SCHOOL YEAR.—In the case of an individual who  
11 is a student at more than 1 school during a school year,  
12 this section shall be applied by taking into account—

13 “(1) the school that such individual attends  
14 more than any other school for such year, or

15 “(2) if such individual attends 2 or more  
16 schools in equal amounts (and one of such schools  
17 would be described in paragraph (1) but for the  
18 other such schools), then the school in the State  
19 having the highest average public education per-  
20 pupil expenditure shall be the school taken into ac-  
21 count under this section.”.

22 (b) DEDUCTION ALLOWED WHETHER OR NOT TAX-  
23 PAYER ITEMIZES DEDUCTIONS.—Subsection (a) of section  
24 62 of such Code (defining adjusted gross income) is

