

113TH CONGRESS
2^D SESSION

S. 2488

To amend the Internal Revenue Code of 1986 to provide an exception to the exclusive use requirement for home offices if the other use involves care of a qualifying child of the taxpayer, and for other purposes.

IN THE SENATE OF THE UNITED STATES

JUNE 18, 2014

Mr. McCONNELL introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to provide an exception to the exclusive use requirement for home offices if the other use involves care of a qualifying child of the taxpayer, and for other purposes.

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 “Working Parents
5 Home Office Act”.

1 **SEC. 2. EXCEPTION TO THE EXCLUSIVE USE REQUIREMENT**
2 **FOR HOME OFFICES FOR CARE OF CHILDREN**
3 **AND GRANDCHILDREN.**

4 (a) IN GENERAL.—Section 280A(e) of the Internal
5 Revenue Code of 1986 is amended by adding at the end
6 the following:

7 “(7) EXCEPTION TO EXCLUSIVITY REQUIRE-
8 MENT FOR BUSINESS USE OF A DWELLING UNIT.—

9 “(A) IN GENERAL.—A taxpayer shall not
10 be treated as failing to meet the exclusive use
11 requirement of paragraph (1) with respect to a
12 portion of a dwelling unit if the only other use
13 of that portion is to care for a qualifying child
14 of the taxpayer while the taxpayer is conducting
15 the trade or business described in paragraph
16 (1).

17 “(B) QUALIFYING CHILD.—For purposes
18 of this paragraph, the term ‘qualifying child’
19 has the meaning given to such term by section
20 152(c)(1), except that only individuals bearing
21 a relationship to the taxpayer described in sec-
22 tion 152(c)(2)(A) shall be taken into account
23 under section 152(c)(1)(A).”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to taxable years beginning after
3 December 31, 2013.

○