

112TH CONGRESS
1ST SESSION

H. R. 1767

To amend the Internal Revenue Code of 1986 to allow expenses relating to all home schools to be qualified education expenses for purposes of a Coverdell education savings account.

IN THE HOUSE OF REPRESENTATIVES

MAY 5, 2011

Mr. BOUSTANY 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 allow expenses relating to all home schools to be qualified education expenses for purposes of a Coverdell education savings account.

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. ALLOWANCE OF HOME SCHOOL EXPENSES AS**
2 **QUALIFIED EDUCATION EXPENSES FOR PUR-**
3 **POSES OF A COVERDELL EDUCATION SAV-**
4 **INGS ACCOUNT.**

5 (a) **IN GENERAL.**—Paragraph (3) of section 530(b)
6 of the Internal Revenue Code of 1986 is amended by add-
7 ing at the end the following new subparagraph:

8 “(C) **PRIVATE SCHOOL.**—For purposes of
9 this section, the term ‘private school’ includes
10 any home school that meets the requirements of
11 State law applicable to such home schools,
12 whether or not such school is deemed a private
13 school for purposes of State law.”.

14 (b) **EFFECTIVE DATE.**—The amendment made by
15 this section shall apply to taxable years beginning after
16 December 31, 2010.

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