

112TH CONGRESS
1ST SESSION

S. 93

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 SENATE OF THE UNITED STATES

JANUARY 25 (legislative day, JANUARY 5), 2011

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

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.

○