

103^D CONGRESS
1ST SESSION

H. R. 2291

To amend the Internal Revenue Code of 1986 to allow the deduction for home office expenses where the taxpayer's sole fixed business location is in the home.

IN THE HOUSE OF REPRESENTATIVES

MAY 26, 1993

Mr. GRAMS 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 the deduction for home office expenses where the taxpayer's sole fixed business location is in the home.

1 *Be it enacted by the Senate and House of Representa-*

2 *tives of the United States of America in Congress assembled,*

3 That (a) subparagraph (A) of section 280A(c)(1) of the

4 Internal Revenue Code of 1986 (relating to certain busi-

5 ness use) is amended to read as follows:

6 " (A) as the principal place of business for

7 any trade or business of the taxpayer or as the

8 sole fixed location of business for any trade or

9 business of the taxpayer,".

1 (b) The amendment made by subsection (a) shall
2 apply to all taxable years whether beginning before, on,
3 or after the date of the enactment of this Act.

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