

103<sup>D</sup> CONGRESS  
1<sup>ST</sup> 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.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 26, 1993

Mr. GRAMS 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 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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