

103D CONGRESS  
1ST SESSION

# H. R. 2444

To amend the Internal Revenue Code of 1986 with respect to the deductibility of certain home office expenses.

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IN THE HOUSE OF REPRESENTATIVES

JUNE 17, 1993

Mr. ALLARD (for himself and Mr. BUNNING) 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 with respect to the deductibility of certain home office expenses.

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. DEDUCTIBILITY OF CERTAIN HOME OFFICE EX-**

4 **PENSES.**

5 (a) GENERAL RULE.—Subparagraph (A) of section  
6 280A(c)(1) of the Internal Revenue Code of 1986 (relating  
7 to certain business use) is amended to read as follows:

8 “(A) as the principal place of business for  
9 any trade or business of the taxpayer, or as the  
10 sole fixed location of business for any trade or

1 business of the taxpayer who has no other fixed  
2 location of business for such trade or business,  
3 regardless of (i) the amount of time or type of  
4 work the taxpayer performs in such fixed loca-  
5 tion, or (ii) the proportion of the total income  
6 from the business attributable to such loca-  
7 tion,”

8 (b) STORAGE OF PRODUCT SAMPLES.—Paragraph  
9 (2) of section 280A(c) of such Code is amended by striking  
10 “inventory” and inserting “inventory or product samples”.

11 (c) EFFECTIVE DATE.—The amendments made by  
12 this section shall apply to taxable years ending after the  
13 date of the enactment of this Act.

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