

104TH CONGRESS
1ST SESSION

H. R. 115

To amend the Internal Revenue Code of 1986 to clarify the deduction for business use of the home.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 4, 1995

Mr. MFUME 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 clarify the deduction for business use of 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 **SECTION 1. CLARIFICATION OF DEDUCTION FOR BUSINESS**

4 **USE OF THE HOME.**

5 (a) IN GENERAL.—Paragraph (1) of section 208A(c)
6 of the Internal Revenue Code of 1986 (relating to excep-
7 tions for certain business or rental use) is amended by
8 adding at the end thereof the following: “For purposes of
9 subparagraph (A), in the case of a trade or business which
10 would not (but for this sentence) have a principal place

1 of business, its principal place of business shall be where
2 substantially all of the management activities for such
3 trade or business occur.”

4 (b) EFFECTIVE DATE.—The amendment made by
5 subsection (a) shall apply to taxable years beginning after
6 December 31, 1994.

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