

113<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

**S.** \_\_\_\_\_

To amend the Internal Revenue Code of 1986 to provide an exception to the exclusive use requirement for home offices if the other use involves care of a qualifying child of the taxpayer, and for other purposes.

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IN THE SENATE OF THE UNITED STATES

Mr. McCONNELL introduced the following bill; which was read twice and referred to the Committee on \_\_\_\_\_

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**A BILL**

To amend the Internal Revenue Code of 1986 to provide an exception to the exclusive use requirement for home offices if the other use involves care of a qualifying child of the taxpayer, and for other purposes.

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. SHORT TITLE.**

4       This Act may be cited as the “Working Parents  
5 Home Office Act”.

1 **SEC. 2. EXCEPTION TO THE EXCLUSIVE USE REQUIREMENT**  
2 **FOR HOME OFFICES FOR CARE OF CHILDREN**  
3 **AND GRANDCHILDREN.**

4 (a) **IN GENERAL.**—Section 280A(c) of the Internal  
5 Revenue Code of 1986 is amended by adding at the end  
6 the following:

7 “(7) **EXCEPTION TO EXCLUSIVITY REQUIRE-**  
8 **MENT FOR BUSINESS USE OF A DWELLING UNIT.**—

9 “(A) **IN GENERAL.**—A taxpayer shall not  
10 be treated as failing to meet the exclusive use  
11 requirement of paragraph (1) with respect to a  
12 portion of a dwelling unit if the only other use  
13 of that portion is to care for a qualifying child  
14 of the taxpayer while the taxpayer is conducting  
15 the trade or business described in paragraph  
16 (1).

17 “(B) **QUALIFYING CHILD.**—For purposes  
18 of this paragraph, the term ‘qualifying child’  
19 has the meaning given to such term by section  
20 152(c)(1), except that only individuals bearing  
21 a relationship to the taxpayer described in sec-  
22 tion 152(c)(2)(A) shall be taken into account  
23 under section 152(c)(1)(A).”.

24 (b) **EFFECTIVE DATE.**—The amendment made by  
25 this section shall apply to taxable years beginning after  
26 December 31, 2013.