



SHOMARI C. FIGURES

UNITED STATES REPRESENTATIVE
SECOND CONGRESSIONAL DISTRICT OF ALABAMA

Affordable Youth Enrichment Opportunities Act

Background: Families across America face rising costs associated with academic, athletic, and artistic enrichment opportunities for their children. These activities provide children with valuable experiences that foster teamwork, discipline, creativity, communication skills, and intellectual growth.

While federal tax law provides limited relief for certain childcare and educational expenses, parents generally receive no comparable tax benefit for the costs of extracurricular activities that contribute to a child's development and long-term success. Too often, access to these opportunities depends on a family's financial circumstances rather than a child's talents and aspirations. The Affordable Youth Enrichment Opportunities Act seeks to reduce financial barriers that prevent participation in programs that shape character, build skills, and prepare them for the future.

What the Bill Does: This bill creates a federal tax deduction of up to **\$5,000 annually** for eligible families who itemize their deductions and pay out-of-pocket expenses for academic, athletic, and artistic enrichment activities for their children. This deduction applies to expenses for dependent children under age 19.

This Bill Seeks To:

- Help families afford extracurricular activities that promote child development.
- Expand access to tutoring, youth sports, and arts programs.
- Encourage participation in activities that build leadership, discipline, creativity, and confidence.
- Ensure children have opportunities to develop skills that prepare them for future success.
- Reduce financial barriers that prevent many families from accessing enrichment opportunities.

Eligible Expenses Include:

- Program and registration fees.
- Equipment and supplies.
- Training and instruction costs.
- Digital learning platforms.
- Expenses associated with practices, competitions, rehearsals, and performances.

Available to taxpayers with modified adjusted gross income below:

- \$200,000 for joint filers;
- \$150,000 for heads of household; and
- \$100,000 for single filers.