

.....  
(Original Signature of Member)

119TH CONGRESS  
2D SESSION

# H. R.

---

To amend the Internal Revenue Code of 1986 to establish a deduction for qualified youth program expenditures.

---

## IN THE HOUSE OF REPRESENTATIVES

Mr. FIGURES introduced the following bill; which was referred to the Committee on \_\_\_\_\_

---

# A BILL

To amend the Internal Revenue Code of 1986 to establish a deduction for qualified youth program expenditures.

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 “Affordable Youth En-  
5 richment Opportunities Act”.

1 **SEC. 2. DEDUCTION FOR QUALIFIED YOUTH PROGRAM EX-**  
2 **PENDITURES.**

3 (a) IN GENERAL.—Part VII of subchapter B of chap-  
4 ter 1 of the Internal Revenue Code of 1986 is amended  
5 by inserting after section 221 the following new section:

6 **“SEC. 222. QUALIFIED YOUTH PROGRAM EXPENDITURES.**

7 “(a) ALLOWANCE OF DEDUCTION.—In the case of an  
8 individual, there shall be allowed as a deduction for the  
9 taxable year an amount equal to the qualified youth pro-  
10 gram expenditures paid or incurred by the taxpayer during  
11 such taxable year.

12 “(b) LIMITATIONS.—

13 “(1) IN GENERAL.—The deduction allowed by  
14 subsection (a) for the taxable year shall not exceed  
15 \$5,000.

16 “(2) LIMITATION BASED ON MODIFIED AD-  
17 JUSTED GROSS INCOME.—

18 “(A) IN GENERAL.—No deduction shall be  
19 allowed under subsection (a) for any taxable  
20 year if the modified adjusted gross income of  
21 the taxpayer for the taxable year exceeds the  
22 threshold amount.

23 “(B) THRESHOLD AMOUNT.—For purposes  
24 of subparagraph (A), the term ‘threshold  
25 amount’ means—

1                   “(i) \$200,000 in the case of a joint  
2                   return or a surviving spouse (as defined in  
3                   section 2(a)),

4                   “(ii) \$150,000 in the case of a head  
5                   of household, and

6                   “(iii) \$100,000 in the case of a tax-  
7                   payer not described in clause (i) or (ii).

8                   “(C) MODIFIED ADJUSTED GROSS IN-  
9                   COME.—For purposes of this paragraph, the  
10                  term ‘modified adjusted gross income’ means  
11                  adjusted gross income increased by any amount  
12                  excluded from gross income under section 911,  
13                  931, or 933.

14                  “(c) DEPENDENTS NOT ELIGIBLE FOR DEDUC-  
15                  TION.—No deduction shall be allowed by this section to  
16                  an individual for the taxable year if a deduction under sec-  
17                  tion 151 with respect to such individual is allowed to an-  
18                  other taxpayer for the taxable year beginning in the cal-  
19                  endar year in which such individual’s taxable year begins.

20                  “(d) DEFINITIONS.—For purposes of this section—

21                         “(1) QUALIFIED YOUTH PROGRAM EXPENDI-  
22                         TURE.—The term ‘qualified youth program expendi-  
23                         ture’ means any expenditure for any dependent of  
24                         the taxpayer who has not attained age 19 as of the  
25                         date of such expenditure to participate in any quali-

1       fied youth program. Such term includes any expendi-  
2       ture for equipment, training, digital platforms, or  
3       fees related to participating in such a program.

4               “(2) QUALIFIED YOUTH PROGRAM.—The term  
5       ‘qualified youth program’ means—

6               “(A) any tutoring or academic enrichment  
7       program or activity the purpose of which is to  
8       improve student academic performance or sup-  
9       port student success,

10              “(B) any athletic program or activity, in-  
11       cluding practices, competitions, training, or  
12       skills development,

13              “(C) any artistic enrichment program or  
14       activity the purpose of which is to provide  
15       structured instruction in furtherance of enhanc-  
16       ing student proficiency in the arts, including  
17       practices, rehearsals, and performances, and

18              “(D) any other program determined by the  
19       Secretary, in consultation with the Secretary of  
20       Education, to be appropriate for youth enrich-  
21       ment.

22              “(3) DEPENDENT.—The term ‘dependent’ has  
23       the meaning given such term by section 152 (deter-  
24       mined without regard to subsections (b)(1), (b)(2),  
25       and (d)(1)(B) thereof).

1       “(e) DENIAL OF DOUBLE BENEFIT.—No deduction  
2 shall be allowed under this section for any amount for  
3 which a deduction is allowable under any other provision  
4 of this chapter.

5       “(f) INFLATION ADJUSTMENT.—

6           “(1) IN GENERAL.—In the case of any taxable  
7 year beginning after 2027, each dollar amount con-  
8 tained in paragraphs (1) and (2)(B) of subsection  
9 (b) shall be increased by an amount equal to—

10                   “(A) such dollar amount, multiplied by

11                   “(B) the cost-of-living adjustment deter-  
12 mined under section 1(f)(3) for the calendar  
13 year in which the taxable year begins, deter-  
14 mined by substituting ‘calendar year 2026’ for  
15 ‘calendar year 2016’ in subparagraph (A)(ii)  
16 thereof.

17           “(2) ROUNDING.—If any increase under this  
18 subsection is not a multiple of \$100, such increase  
19 shall be rounded to the next lowest multiple of  
20 \$100.”.

21       (b) CLERICAL AMENDMENT.—The table of sections  
22 for part VII of subchapter B of chapter 1 of such Code  
23 is amended by inserting after the item relating to section  
24 221 the following new item:

Sec. 222. Qualified youth program expenditures.

1           (c) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to taxable years beginning after  
3 December 31, 2026.