



Joint Committee on Taxation
July 24, 2002
JCX-81-02

**DESCRIPTION OF CHAIRMAN'S AMENDMENT IN THE
NATURE OF A SUBSTITUTE TO H.R. 5193,
THE "BACK TO SCHOOL TAX RELIEF ACT OF 2002"**

The Chairman's amendment in the nature of a substitute to H.R. 5193, the Back to School Tax Relief Act of 2002, would make the following modification to the bill:

In determining whether special needs services constitute qualified elementary and secondary education expenses for purposes of the above-the-line deduction, the term "special needs beneficiary" would mean an individual with special needs who is a student at a public, private, religious, or home school that provides elementary or secondary education (kindergarten through grade 12), as determined under State law.