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119TH CONGRESS
2D SESSION

H. R. 10403

To amend the Internal Revenue Code of 1986 to establish a refundable tax credit for school supplies.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 15, 2026

Mr. VINDMAN introduced the following bill; which was referred to the Committee on Ways and Means

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A BILL

To amend the Internal Revenue Code of 1986 to establish a refundable tax credit for school supplies.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ''Back to School Tax Credit Act''.

SEC. 2. BACK TO SCHOOL TAX CREDIT.

(a) IN GENERAL.—Subpart C of part IV of subchapter A of chapter 1 is amended by inserting after section 36B the following new section:

"SEC. 36C. BACK TO SCHOOL TAX CREDIT.

"(a) IN GENERAL.—In the case of any individual, there shall be allowed as a credit against the tax imposed by this subtitle for any taxable year an amount equal to the lesser of—

"(1) the amount of qualified school supply expenses paid by the taxpayer during such taxable year with respect to each qualifying dependent child of the taxpayer, and

"(2) $250.

"(b) CREDIT DETERMINED SEPARATELY FOR EACH QUALIFYING DEPENDENT CHILD.—The credit under subsection (a) shall be determined separately with respect to each qualifying dependent child of the taxpayer.

"(c) QUALIFIED SCHOOL SUPPLY EXPENSES.—For purposes of this section, the term 'qualified school supply expenses' means, with respect to any qualifying dependent child of the taxpayer, amounts paid by the taxpayer for supplies (including backpacks, notebooks, folders and binders, calculators, lunch boxes, writing instruments, and school uniforms) necessary for the attendance of such child at a public, private, or home school providing primary or secondary education.

"(d) QUALIFYING DEPENDENT CHILD.—For purposes of this section, the term 'qualifying dependent child' means any dependent of the taxpayer who—

"(1) is a qualifying child of the taxpayer, and

"(2) has not attained age 17 as of the close of the taxable year.".

(b) CONFORMING AMENDMENTS.—

(1) Section 6211(b)(4)(A) is amended by inserting "36C," after "36B,".

(2) Section 1324(b)(2) of title 31, United States Code, is amended by inserting "36C," after "36B,".

(3) The table of sections for subpart C of part IV of subchapter A of chapter 1 is amended by inserting after the item relating to section 36B the following new item:

"Sec. 36C. Back to school tax credit.".

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

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