

119TH CONGRESS  
2D SESSION

# H. R. 9426

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

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IN THE HOUSE OF REPRESENTATIVES

JUNE 24, 2026

Mr. FIGURES (for himself and Mrs. McIVER) 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 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”.

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

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

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

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

7       “(b) LIMITATIONS.—

8           “(1) IN GENERAL.—The deduction allowed by  
9 subsection (a) for the taxable year shall not exceed  
10 \$5,000.

11           “(2) LIMITATION BASED ON MODIFIED AD-  
12 JUSTED GROSS INCOME.—

13           “(A) IN GENERAL.—No deduction shall be  
14 allowed under subsection (a) for any taxable  
15 year if the modified adjusted gross income of  
16 the taxpayer for the taxable year exceeds the  
17 threshold amount.

18           “(B) THRESHOLD AMOUNT.—For purposes  
19 of subparagraph (A), the term ‘threshold  
20 amount’ means—

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

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

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

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

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

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

16                         “(1) QUALIFIED YOUTH PROGRAM EXPENDI-  
17                         TURE.—The term ‘qualified youth program expendi-  
18                         ture’ means any expenditure for any dependent of  
19                         the taxpayer who has not attained age 19 as of the  
20                         date of such expenditure to participate in any quali-  
21                         fied youth program. Such term includes any expendi-  
22                         ture for equipment, training, digital platforms, or  
23                         fees related to participating in such a program.

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

1           “(A) any tutoring or academic enrichment  
2           program or activity the purpose of which is to  
3           improve student academic performance or sup-  
4           port student success,

5           “(B) any athletic program or activity, in-  
6           cluding practices, competitions, training, or  
7           skills development,

8           “(C) any artistic enrichment program or  
9           activity the purpose of which is to provide  
10          structured instruction in furtherance of enhanc-  
11          ing student proficiency in the arts, including  
12          practices, rehearsals, and performances, and

13          “(D) any other program determined by the  
14          Secretary, in consultation with the Secretary of  
15          Education, to be appropriate for youth enrich-  
16          ment.

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

21          “(e) DENIAL OF DOUBLE BENEFIT.—No deduction  
22          shall be allowed under this section for any amount for  
23          which a deduction is allowable under any other provision  
24          of this chapter.

25          “(f) INFLATION ADJUSTMENT.—

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

5                   “(A) such dollar amount, multiplied by

6                   “(B) the cost-of-living adjustment deter-  
7 mined under section 1(f)(3) for the calendar  
8 year in which the taxable year begins, deter-  
9 mined by substituting ‘calendar year 2026’ for  
10 ‘calendar year 2016’ in subparagraph (A)(ii)  
11 thereof.

12           “(2) ROUNDING.—If any increase under this  
13 subsection is not a multiple of \$100, such increase  
14 shall be rounded to the next lowest multiple of  
15 \$100.”.

16           (b) CLERICAL AMENDMENT.—The table of sections  
17 for part VII of subchapter B of chapter 1 of such Code  
18 is amended by inserting after the item relating to section  
19 221 the following new item:

Sec. 222. Qualified youth program expenditures.

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

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