

112TH CONGRESS  
2D SESSION

# H. R. 5932

To amend the Internal Revenue Code of 1986 to allow 529 tuition programs with respect to elementary and secondary education expenses.

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## IN THE HOUSE OF REPRESENTATIVES

JUNE 8, 2012

Ms. BUERKLE (for herself, Mr. PAUL, and Mr. KELLY) 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 allow 529 tuition programs with respect to elementary and secondary education expenses.

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 “Expand Opportunity  
5 for Education Savings Act of 2012”.

6 **SEC. 2. 529 PROGRAMS FOR ELEMENTARY AND SECONDARY**  
7 **EDUCATION EXPENSES.**

8 (a) IN GENERAL.—Paragraph (5) of section 529(e)  
9 of the Internal Revenue Code of 1986 is amended to read  
10 as follows:

1           “(5) ELIGIBLE EDUCATIONAL INSTITUTION.—

2           The term ‘eligible educational institution’ means an  
3           institution—

4                   “(A) which—

5                           “(i) is described in section 481 of the  
6                           Higher Education Act of 1965 (20 U.S.C.  
7                           1088), as in effect on the date of the en-  
8                           actment of this subsection, and

9                           “(ii) which is eligible to participate in  
10                           a program under title IV of such Act, or

11                           “(B) which provides elementary education  
12                           or secondary education (kindergarten through  
13                           grade 12), as determined under State law.”.

14           (b) SPECIAL RULE FOR ROOM AND BOARD.—Sub-  
15           paragraph (B) of section 529(e)(3) of such Code is amend-  
16           ed by adding at the end the following new clause:

17                           “(iii) SPECIAL RULE FOR ELEMEN-  
18                           TARY AND SECONDARY EDUCATION.—In  
19                           the case of an eligible educational institu-  
20                           tion described in paragraph (5)(B), clause  
21                           (ii)(I) shall not apply.”.

22           (c) CONFORMING AMENDMENTS.—

23                   (1) Section 529 of such Code is amended by  
24                   striking “higher education” each place it appears  
25                   and inserting “education”.

1           (2) The heading for subparagraph (B) of sec-  
2           tion 529(c)(3) of such Code is amended by striking  
3           “HIGHER”.

4           (d) EFFECTIVE DATE.—The amendments made by  
5           this section shall apply to distributions made after the  
6           date of the enactment of this Act.

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