115TH CONGRESS
2D SESSION

H. R. 4862

To amend the Internal Revenue Code of 1986 to allow section 529 education
accounts to be used for homeschooling expenses.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 19, 2018

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

A BILL

To amend the Internal Revenue Code of 1986 to allow section 529 education accounts to be used for homeschooling 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 "Enhancing Edu-

5 cational Opportunities for Home School Students Act".

6 **SEC. 2. TREATMENT OF DISTRIBUTIONS FROM SECTION 529**

7 **EDUCATION ACCOUNTS FOR**

8 **HOMESCHOOLING EXPENSES.**

9 (a) IN GENERAL.—Section 529(c)(7) of the Internal

10 Revenue Code of 1986 is amended by striking "include

1 a reference to'' and all that follows and inserting ''include

2 a reference to—

3   ''(A) expenses for tuition in connection

4   with enrollment or attendance at an elementary

5   or secondary public, private, or religious school,

6   and

7   ''(B) expenses for—

8   ''(i) curriculum and curricular mate-

9   rials,

10   ''(ii) books or other instructional ma-

11   terials,

12   ''(iii) online educational materials,

13   ''(iv) tuition for tutoring or edu-

14   cational classes outside of the home (but

15   only if the tutor or instructor is not related

16   (within the meaning of section 152(d)(2))

17   to the student),

18   ''(v) dual enrollment in an institution

19   of higher education, and

20   ''(vi) educational therapies for stu-

21   dents with disabilities,

22   in connection with a homeschool (whether treat-

23   ed as a homeschool or a private school for pur-

24   poses of applicable State law).''.

1   (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to distributions made after the
3 date of the enactment of this Act.

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