

115TH CONGRESS
2D SESSION

H. R. 6674

To amend the Internal Revenue Code of 1986 to permit kindergarten through grade 12 educational expenses to be paid from a 529 account.

IN THE HOUSE OF REPRESENTATIVES

AUGUST 17, 2018

Mr. SMITH of Missouri 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 permit kindergarten through grade 12 educational expenses to be paid from a 529 account.

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 “Student Empowerment
5 Act”.

1 **SEC. 2. 529 ACCOUNT FUNDING FOR HOMESCHOOL AND AD-**
2 **DITIONAL ELEMENTARY AND SECONDARY EX-**
3 **PENSES.**

4 (a) IN GENERAL.—Paragraph (7) of section 529(c),
5 as added by section 11032 of Public Law 115–97, is
6 amended to read as follows:

7 “(7) TREATMENT OF ELEMENTARY AND SEC-
8 ONDARY TUITION.—Any reference in this section to
9 the term ‘qualified higher education expense’ shall
10 include a reference to—

11 “(A) expenses for—

12 “(i) tuition,

13 “(ii) curriculum and curricular mate-
14 rials,

15 “(iii) books or other instructional ma-
16 terials,

17 “(iv) online educational materials,

18 “(v) tuition for tutoring or edu-
19 cational classes outside of the home, in-
20 cluding at a tutoring facility, but only if
21 the tutor or instructor is not related to the
22 student and—

23 “(I) is licensed as a teacher in
24 any State,

25 “(II) has taught at an eligible
26 educational institution, or

1 “(III) is a subject matter expert
2 in the relevant subject,

3 “(vi) fees for a nationally standard-
4 ized norm-referenced achievement test, an
5 advanced placement examination, or any
6 examinations related to college or univer-
7 sity admission,

8 “(vii) fees for dual enrollment in an
9 institution of higher education, and

10 “(viii) educational therapies for stu-
11 dents with disabilities provided by a li-
12 censed or accredited practitioner or pro-
13 vider, including occupational, behavioral,
14 physical, and speech-language therapies,
15 in connection with enrollment or attendance at,
16 or for students enrolled at or attending, an ele-
17 mentary or secondary public, private, or reli-
18 gious school, and

19 “(B) expenses for the purposes described
20 in clauses (ii) through (viii) of subparagraph
21 (A) in connection with a homeschool (whether
22 treated as a homeschool or a private school for
23 purposes of applicable State law).”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to distributions made after Decem-
3 ber 31, 2018.

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