115TH CONGRESS
1ST SESSION

# S. 1822

To amend the Internal Revenue Code of 1986 to permit amounts paid for programs to obtain a recognized postsecondary credential or a license to be treated as qualified higher education expenses for purposes of a 529 account.

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IN THE SENATE OF THE UNITED STATES

SEPTEMBER 14, 2017

Ms. KLOBUCHAR (for herself, Ms. BALDWIN, Ms. DUCKWORTH, Mrs. FEINSTEIN, Ms. HEITKAMP, and Mr. MANCHIN) introduced the following bill; which was read twice and referred to the Committee on Finance

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# A BILL

To amend the Internal Revenue Code of 1986 to permit amounts paid for programs to obtain a recognized postsecondary credential or a license to be treated as qualified higher education expenses for purposes of a 529 account.

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

**SECTION 1. CERTAIN CAREER TRAINING EXPENSES TREATED AS QUALIFIED HIGHER EDUCATION EXPENSES.**

(a) IN GENERAL.—Paragraph (3) of section 529(e) of the Internal Revenue Code of 1986 is amended by adding at the end the following new subparagraph:

"(C) CERTAIN CAREER TRAINING EXPENSES.—

"(i) IN GENERAL.—In the case of an individual who is enrolled in or attending a program to obtain a recognized postsecondary credential or occupational license, the term 'qualified higher education expenses' includes expenses similar to the expenses described in subparagraph (A) which are required for such program.

"(ii) PROGRAM TO OBTAIN A RECOGNIZED POSTSECONDARY CREDENTIAL.—For purposes of this subparagraph—

"(I) the term 'recognized postsecondary credential' has the meaning given the term in section 3(52) of the Workforce Innovation and Opportunity Act (29 U.S.C. 3102(52)), and

"(II) when used with respect to obtaining such a credential, the term 'program' means only a program which is included, and is offered by a provider which is included, on the list described in section 122(d) of the Workforce Innovation and Opportunity Act (29 U.S.C. 3152(d)).''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to expenses paid or incurred in taxable years beginning after the date of the enactment of this Act.

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