

116TH CONGRESS  
1ST SESSION

# H. R. 5339

To amend the Internal Revenue Code of 1986 to permit certain expenses associated with obtaining or maintaining recognized postsecondary credentials to be treated as qualified higher education expenses for purposes of 529 accounts.

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## IN THE HOUSE OF REPRESENTATIVES

DECEMBER 6, 2019

Ms. SPANBERGER (for herself and Mr. WITTMAN) 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 permit certain expenses associated with obtaining or maintaining recognized postsecondary credentials to be treated as qualified higher education expenses for purposes of 529 accounts.

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 “Freedom To Invest  
5       in Tomorrow’s Workforce Act”.

1 **SEC. 2. CERTAIN CAREER TRAINING AND CREDENTIALING**  
2 **EXPENSES TREATED AS QUALIFIED HIGHER**  
3 **EDUCATION EXPENSES FOR PURPOSES OF**  
4 **529 ACCOUNTS.**

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

8 “(C) CERTAIN CAREER TRAINING AND  
9 CREDENTIALING EXPENSES.—

10 “(i) IN GENERAL.—The term ‘quali-  
11 fied higher education expenses’ includes—

12 “(I) tuition, fees, books, supplies,  
13 and equipment required for the enroll-  
14 ment or attendance of an individual in  
15 a recognized postsecondary credential  
16 program, or any other expense in-  
17 curred in connection with enrollment  
18 in or attendance at a recognized post-  
19 secondary credential program if such  
20 expense would, if incurred in connec-  
21 tion with enrollment or attendance at  
22 an eligible educational institution, be  
23 covered under subparagraph  
24 (e)(3)(A), and

25 “(II) fees required to obtain or  
26 maintain a recognized postsecondary

1 credential (as such term is defined in  
2 section 3(52) of the Workforce Inno-  
3 vation and Opportunity Act), includ-  
4 ing testing and other fees required by  
5 the organization issuing the recog-  
6 nized postsecondary credential as a  
7 condition of maintaining or obtaining  
8 the credential.

9 “(ii) RECOGNIZED POSTSECONDARY  
10 CREDENTIAL PROGRAM.—For purposes of  
11 this paragraph, the term ‘recognized post-  
12 secondary credential program’ means a  
13 program to obtain a recognized postsec-  
14 ondary credential if such program is in-  
15 cluded on a list prepared under section  
16 122(d) of the Workforce Innovation and  
17 Opportunity Act or meets the training or  
18 educational prerequisites to qualify an indi-  
19 vidual to take an examination developed or  
20 administered by an organization widely  
21 recognized as providing reputable creden-  
22 tials in the occupation, where such exam-  
23 ination is required to obtain or maintain a  
24 recognized postsecondary credential.”.

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

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