

115TH CONGRESS
2D SESSION

S. _____

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 SENATE OF THE UNITED STATES

Mr. CRUZ (for himself, Mr. TOOMEY, Mr. COTTON, Mr. BLUNT, Mr. LEE, Mr. JOHNSON, Mr. PAUL, Mr. LANKFORD, and Mr. SASSE) introduced the following bill; which was read twice and referred to the Committee on

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.