

118TH CONGRESS  
1ST 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.

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IN THE SENATE OF THE UNITED STATES

Mr. CRUZ introduced the following bill; which was read twice and referred to the Committee on \_\_\_\_\_

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**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”.

6 **SEC. 2. 529 ACCOUNT FUNDING FOR HOMESCHOOL AND AD-**  
7 **DITIONAL ELEMENTARY AND SECONDARY EX-**  
8 **PENSES.**

9 (a) IN GENERAL.—Section 529(c)(7) of the Internal  
10 Revenue Code of 1986 is amended to read as follows:

1           “(7) TREATMENT OF ELEMENTARY AND SEC-  
2           ONDARY TUITION.—Any reference in this section to  
3           the term ‘qualified higher education expense’ shall  
4           include a reference to the following expenses in con-  
5           nection with enrollment or attendance at, or for stu-  
6           dents enrolled at or attending, an elementary or sec-  
7           ondary public, private, or religious school:

8                   “(A) Tuition.

9                   “(B) Curriculum and curricular materials.

10                   “(C) Books or other instructional mate-  
11                   rials.

12                   “(D) Online educational materials.

13                   “(E) Tuition for tutoring or educational  
14                   classes outside of the home, including at a tu-  
15                   toring facility, but only if the tutor or instruc-  
16                   tor is not related to the student and—

17                           “(i) is licensed as a teacher in any  
18                           State,

19                           “(ii) has taught at an eligible edu-  
20                           cational institution, or

21                           “(iii) is a subject matter expert in the  
22                           relevant subject.

23                   “(F) Fees for a nationally standardized  
24                   norm-referenced achievement test, an advanced

1 placement examination, or any examinations re-  
2 lated to college or university admission.

3 “(G) Fees for dual enrollment in an insti-  
4 tution of higher education.

5 “(H) Educational therapies for students  
6 with disabilities provided by a licensed or ac-  
7 credited practitioner or provider, including oc-  
8 cupational, behavioral, physical, and speech-lan-  
9 guage therapies.

10 Such term shall include expenses for the purposes  
11 described in subparagraphs (A) through (H) in con-  
12 nection with a homeschool (whether treated as a  
13 homeschool or a private school for purposes of appli-  
14 cable State law).”.

15 (b) EFFECTIVE DATE.—The amendment made by  
16 this section shall apply to distributions made after the  
17 date of the enactment of this Act.