

119TH 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.

IN THE SENATE OF THE UNITED STATES

Mr. CRUZ 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”.

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.