

Amendment to the Amendment in the Nature of a Substitute to Subtitle G. Budget Reconciliation Legislative Recommendations Relating to Promoting Economic Security offered by Rep. Smith of Missouri

This amendment would expand 529-eligible expenses to books and instructional materials, tutoring expenses, fees for exams related to college admissions, and educational therapy for students with disabilities.

AMENDMENT

OFFERED BY Mr. Smith

At the end of subtitle G, add the following:

1 **SEC. 9674. 529 ACCOUNT FUNDING FOR HOMESCHOOL AND**
2 **ADDITIONAL ELEMENTARY AND SECONDARY**
3 **EXPENSES.**

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

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

13 “(A) Tuition.

14 “(B) Curriculum and curricular materials.

15 “(C) Books or other instructional mate-
16 rials.

17 “(D) Online educational materials.

18 “(E) Tuition for tutoring or educational
19 classes outside of the home, including at a tu-

1 toring facility, but only if the tutor or instruc-
2 tor is not related to the student and—

3 “(i) is licensed as a teacher in any
4 State,

5 “(ii) has taught at an eligible edu-
6 cational institution, or

7 “(iii) is a subject matter expert in the
8 relevant subject.

9 “(F) Fees for a nationally standardized
10 norm-referenced achievement test, an advanced
11 placement examination, or any examinations re-
12 lated to college or university admission.

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

15 “(H) Educational therapies for students
16 with disabilities provided by a licensed or ac-
17 credited practitioner or provider, including oc-
18 cupational, behavioral, physical, and speech-lan-
19 guage therapies.

20 Such term shall include expenses for the purposes
21 described in subparagraphs (A) through (H) in con-
22 nection with a homeschool (whether treated as a
23 homeschool or a private school for purposes of appli-
24 cable State law).”

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to distributions made after the
3 date of the enactment of this Act.

