

118TH CONGRESS
1ST SESSION

H. R. 329

To amend the Internal Revenue Code of 1986 to permit 529 plans to be used for certain non-degree technical training certificate programs and apprenticeship programs.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 12, 2023

Mr. FINSTAD (for himself, Mr. JOHNSON of Ohio, Mr. GALLAGHER, Mr. CURTIS, Mr. BISHOP of North Carolina, Mr. BALDERSON, Mr. LUETKEMEYER, Mr. BACON, Mr. LATURNER, Mr. GOSAR, Mr. COSTA, Mr. ELLZEY, Mr. ISSA, Mr. BOST, Mr. LAMALFA, Mr. CARTER of Texas, Mr. STAUBER, Mr. RUIZ, Mr. MOORE of Alabama, Mr. RUTHERFORD, Mr. VALADAO, Mr. DUNN of Florida, Mr. NEWHOUSE, Mr. MANN, Mrs. McCLAIN, Mr. WESTERMAN, and Mr. CALVERT) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to permit 529 plans to be used for certain non-degree technical training certificate programs and apprenticeship programs.

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 “American Workforce
5 Empowerment Act”.

1 **SEC. 2. 529 ACCOUNT FUNDING FOR NON-DEGREE TECH-**
2 **NICAL TRAINING CERTIFICATE PROGRAMS**
3 **AND APPRENTICESHIP PROGRAMS.**

4 (a) IN GENERAL.—Paragraph (8) of section 529(c)
5 of the Internal Revenue Code of 1986 is amended to read
6 as follows:

7 “(8) TREATMENT OF CERTAIN EXPENSES ASSO-
8 CIATED WITH TECHNICAL TRAINING CERTIFICATE
9 PROGRAMS AND REGISTERED APPRENTICESHIP PRO-
10 GRAMS.—Any reference in this subsection to the
11 term ‘qualified higher education expense’ shall in-
12 clude a reference to expenses for fees, books, sup-
13 plies, tools, and equipment required for the partici-
14 pation of a designated beneficiary in—

15 “(A) an apprenticeship program registered
16 and certified with the Secretary of Labor under
17 section 1 of the National Apprenticeship Act
18 (29 U.S.C. 50), and

19 “(B) a recognized postsecondary credential
20 as defined under section 3 of the Workforce In-
21 novation and Opportunity Act (29 U.S.C.
22 3102), including testing and other fees required
23 by the organization issuing the recognized post-
24 secondary credential as a condition of obtaining
25 or maintaining the credential.”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to expenses paid or incurred after
3 the date of the enactment of this Act for programs begin-
4 ning after the date of the enactment of this Act.

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