

116TH CONGRESS
1ST SESSION

H. R. 4469

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

SEPTEMBER 24, 2019

Mr. HAGEDORN (for himself, Mr. VAN DREW, Mr. MITCHELL, and Mr. ESTES) 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.—Section 529(c) of the Internal
5 Revenue Code of 1986 is amended by adding at the end
6 the following:

7 “(8) TREATMENT OF TECHNICAL TRAINING
8 CERTIFICATE PROGRAMS AND APPRENTICESHIP PRO-
9 GRAMS.—

10 “(A) IN GENERAL.—Any reference in this
11 subsection to the term ‘qualified higher edu-
12 cation expense’ shall include a reference to ex-
13 penses described in paragraph (3) in connection
14 with—

15 “(i) enrollment or attendance in a
16 program leading to a recognized postsec-
17 ondary credential (as defined in section 3
18 of the Workforce Innovation and Oppor-
19 tunity Act (29 U.S.C. 3102), and

20 “(ii) an apprenticeship registered
21 under the Act of August 16, 1937 (com-
22 monly known as the ‘National Apprentice-
23 ship Act’; 50 Stat. 664, chapter 663; 29
24 U.S.C. 50 et seq.).

25 “(B) TOOLS AND EQUIPMENT.—For pur-
26 poses of subparagraph (A), expenses includes

1 expenses for tools and equipment required for
2 enrollment or attendance in a program de-
3 scribed in subparagraph (A)(i) or participation
4 in an apprenticeship described in subparagraph
5 (A)(ii).”.

6 (b) EFFECTIVE DATE.—The amendment made by
7 this section shall apply to expenses paid or incurred after
8 the date of the enactment of this Act for programs begin-
9 ning after the date of the enactment of this Act.

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