

117TH CONGRESS  
1ST SESSION

# S. 44

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

JANUARY 26, 2021

Mr. CRUZ (for himself, Mr. COTTON, Mr. TOOMEY, Mr. SASSE, Mr. JOHNSON, Mr. LANKFORD, and Mr. PAUL) introduced the following bill; which was read twice and referred to the Committee on Finance

---

## 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”.

1 **SEC. 2. 529 ACCOUNT FUNDING FOR HOMESCHOOL AND AD-**  
 2 **DITIONAL ELEMENTARY AND SECONDARY EX-**  
 3 **PENSES.**

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

22 “(i) is licensed as a teacher in any  
 23 State,

24 “(ii) has taught at an eligible edu-  
 25 cational institution, or

1                   “(iii) is a subject matter expert in the  
2                   relevant subject.

3                   “(F) Fees for a nationally standardized  
4                   norm-referenced achievement test, an advanced  
5                   placement examination, or any examinations re-  
6                   lated to college or university admission.

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

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

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

19                 (b) EFFECTIVE DATE.—The amendment made by  
20                 this section shall apply to distributions made after the  
21                 date of the enactment of this Act.

○