

117TH CONGRESS  
1ST SESSION

# H. R. 1219

To amend the Internal Revenue Code of 1986 to increase the age requirement with respect to eligibility for qualified ABLE programs.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 23, 2021

Mr. CÁRDENAS (for himself, Mrs. RODGERS of Washington, and Ms. CHU) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to increase the age requirement with respect to eligibility for qualified ABLE 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 “ABLE Age Adjust-  
5 ment Act”.

6 **SEC. 2. MODIFICATION OF AGE REQUIREMENT FOR QUALI-**  
7 **FIED ABLE PROGRAMS.**

8 (a) IN GENERAL.—Section 529A(e) of the Internal  
9 Revenue Code of 1986 is amended by striking “age 26”

1 in paragraphs (1)(A) and (2)(A)(i)(II) and inserting “age  
2 46”.

3 (b) EFFECTIVE DATE.—The amendments made by  
4 this section shall apply to taxable years beginning after  
5 the date of the enactment of this Act.

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