

118TH CONGRESS
1ST SESSION

S. 1561

To amend the Internal Revenue Code of 1986 to allow qualified distributions from qualified tuition programs for certain aviation maintenance and commercial pilot courses.

IN THE SENATE OF THE UNITED STATES

MAY 11, 2023

Mr. SCOTT of South Carolina (for himself and Ms. CANTWELL) 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 allow qualified distributions from qualified tuition programs for certain aviation maintenance and commercial pilot courses.

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 “Aviation Workforce
5 Development Act”.

1 **SEC. 2. QUALIFIED DISTRIBUTIONS FROM QUALIFIED TUI-**
 2 **TION PROGRAMS FOR CERTAIN AVIATION**
 3 **MAINTENANCE AND COMMERCIAL PILOT**
 4 **COURSES.**

5 (a) IN GENERAL.—Section 529(c) of the Internal
 6 Revenue Code of 1986 is amended by adding at the end
 7 the following new paragraph:

8 “(10) TREATMENT OF CERTAIN AVIATION
 9 MAINTENANCE AND COMMERCIAL PILOT COURSES.—

10 “(A) IN GENERAL.—Any reference in this
 11 subsection to the term ‘qualified higher edu-
 12 cation expenses’ shall include a reference to ex-
 13 penses for tuition, fees, books, supplies, and
 14 equipment required for the participation of a
 15 designated beneficiary in a qualified aviation
 16 maintenance course or a qualified commercial
 17 pilot course.

18 “(B) QUALIFIED AVIATION MAINTENANCE
 19 COURSE.—For purposes of this paragraph, the
 20 term ‘qualified aviation maintenance course’
 21 means any course of instruction taught at an
 22 aviation maintenance technician school gov-
 23 erned by part 147 of title 14, Code of Federal
 24 Regulations.

25 “(C) QUALIFIED COMMERCIAL PILOT
 26 COURSE.—The term ‘qualified commercial pilot

1 course' means a commercial pilot course taught
2 at a flight school which provides flight training,
3 as defined in part 61 of title 14, Code of Fed-
4 eral Regulations, or which holds a pilot school
5 certificate under part 141 of title 14, Code of
6 Federal Regulations.'".

7 (b) EFFECTIVE DATE.—The amendment made by
8 this section shall apply to distributions made after the
9 date of the enactment of this Act.

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