

119TH CONGRESS  
1ST SESSION

# H. R. 939

To amend the Internal Revenue Code of 1986 to permit kindergarten through grade 12 educational expenses to be paid from a 529 account.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 4, 2025

Mr. HERN of Oklahoma (for himself, Mr. KELLY of Pennsylvania, Mr. SMITH of Nebraska, and Mrs. HINSON) 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 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.

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