

115 TH CONGRESS 1ST SESSION H.R. 3395

To amend the Internal Revenue Code of 1986 to allow tax free distributions from section 529 college savings plans for certain expenses associated with registered apprenticeship programs.

IN THE HOUSE OF REPRESENTATIVES

July 25, 2017

Mr. Meehan (for himself and Mr. Norcross) 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 allow tax free distributions from section 529 college savings plans for certain expenses associated with registered 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 "529 Opening Paths
- 5 To Invest in Our Nation's Students Act" or as the "529
- 6 OPTIONS Act".

1	SEC. 2. DISTRIBUTIONS FROM QUALIFIED TUITION PRO-
2	GRAMS FOR CERTAIN EXPENSES ASSOCIATED
3	WITH REGISTERED APPRENTICESHIP PRO-
4	GRAMS.
5	(a) In General.—Section 529(e)(3) of the Internal
6	Revenue Code of 1986 is amended by adding at the end
7	the following new subparagraph:
8	"(C) CERTAIN EXPENSES ASSOCIATED
9	WITH REGISTERED APPRENTICESHIP PRO-
10	GRAMS.—The term 'qualified higher education
11	expenses' shall include—
12	"(i) books, supplies, and equipment
13	required for the enrollment or attendance
14	of a designated beneficiary in an appren-
15	ticeship program registered and certified
16	with the Secretary of Labor under section
17	1 of the National Apprenticeship Act (29
18	U.S.C. 50),
19	"(ii) child care at a licensed day care
20	center, and transportation, in connection
21	with such enrollment or attendance, and
22	"(iii) costs associated with obtaining
23	an industry certification, or other type of
24	credential, in connection with such enroll-
25	ment or attendance or in connection with
26	the completion of such program.".

- 1 (b) Effective Date.—The amendment made by
- 2 this section shall apply to expenses paid or incurred after
- 3 the date of the enactment of this Act, in taxable years

4 ending after such date.

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