

116TH CONGRESS  
1ST SESSION

# H. R. 2679

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.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 10, 2019

Mr. NORCROSS (for himself, Mr. KELLY of Pennsylvania, Mr. KILDEE, and Ms. DEAN) 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 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 the “529 OP-  
6 TIONS 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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