

115TH CONGRESS
1ST SESSION

S. 2222

To amend the Internal Revenue Code of 1986 to allow for distributions from 529 accounts for expenses associated with registered apprenticeship programs.

IN THE SENATE OF THE UNITED STATES

DECEMBER 12, 2017

Mr. DAINES (for himself, Mr. BOOKER, Ms. MURKOWSKI, and Ms. WARREN) 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 for distributions from 529 accounts for 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. DISTRIBUTIONS FROM 529S FOR REGISTERED**
4 **APPRENTICESHIP PROGRAMS.**

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-

1 GRAMS.—The term ‘qualified higher education
2 expenses’ shall include books, supplies, and
3 equipment required for the enrollment or at-
4 tendance of a designated beneficiary in an ap-
5 prenticeship program registered and certified
6 with the Secretary of Labor under section 1 of
7 the National Apprenticeship Act (29 U.S.C.
8 50).”.

9 (b) EFFECTIVE DATE.—The amendment made by
10 this section shall apply to contributions made and distribu-
11 tions paid after December 31, 2017.

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