

115TH CONGRESS
1ST SESSION

H. R. 4736

To amend the Internal Revenue Code of 1986 to allow section 529 education accounts to be used for homeschooling expenses.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 3, 2018

Mr. SMITH of Missouri (for himself, Mr. KING of Iowa, and Mrs. HANDEL) 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 section 529 education accounts to be used for homeschooling expenses.

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. TREATMENT OF DISTRIBUTIONS FROM SEC-**
4 **TION 529 EDUCATION ACCOUNTS FOR**
5 **HOMESCHOOLING EXPENSES.**

6 (a) IN GENERAL.—Section 529(c)(7) of the Internal
7 Revenue Code of 1986, as amended by Public Law 115–
8 97, is amended by striking “include a reference to” and
9 all that follows and inserting “include a reference to—

1 “(A) expenses for tuition in connection
2 with enrollment or attendance at an elementary
3 or secondary public, private, or religious school,
4 and
5 “(B) expenses for—
6 “(i) curriculum and curricular mate-
7 rials,
8 “(ii) books or other instructional ma-
9 terials,
10 “(iii) online educational materials,
11 “(iv) tuition for tutoring or edu-
12 cational classes outside of the home (but
13 only if the tutor or instructor is not related
14 (within the meaning of section 152(d)(2))
15 to the student),
16 “(v) dual enrollment in an institution
17 of higher education, and
18 “(vi) educational therapies for stu-
19 dents with disabilities,
20 in connection with a homeschool (whether treat-
21 ed as a homeschool or a private school for pur-
22 poses of applicable State law).”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall take effect as if included in section
3 11032 of Public Law 115–97.

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