

115TH CONGRESS
2D SESSION

H. R. 4794

To amend the Internal Revenue Code of 1986 to permit unborn children to be account beneficiaries of section 529 education savings accounts.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 16, 2018

Mrs. NOEM 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 permit unborn children to be account beneficiaries of section 529 education savings accounts.

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 “Investing for Tomor-
5 row Act”.

1 **SEC. 2. UNBORN CHILDREN PERMITTED TO BE ACCOUNT**
2 **BENEFICIARIES OF SECTION 529 EDUCATION**
3 **SAVINGS ACCOUNTS.**

4 (a) **IN GENERAL.**—Section 529(e) of the Internal
5 Revenue Code of 1986 is amended by adding at the end
6 the following new paragraph:

7 “(6) **TREATMENT OF UNBORN CHILDREN.**—

8 “(A) **IN GENERAL.**—Nothing shall prevent
9 an unborn child from being treated as a des-
10 ignated beneficiary or an individual under this
11 section.

12 “(B) **UNBORN CHILD.**—For purposes of
13 this paragraph—

14 “(i) **IN GENERAL.**—The term ‘unborn
15 child’ means a child in utero.

16 “(ii) **CHILD IN UTERO.**—The term
17 ‘child in utero’ means a member of the
18 species homo sapiens, at any stage of de-
19 velopment, who is carried in the womb.”.

20 (b) **EFFECTIVE DATE.**—The amendment made by
21 this section shall apply to contributions made after the
22 date of the enactment of this Act.

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