

**AMENDMENT TO  
RULES COMMITTEE PRINT 118-11  
OFFERED BY MR. COLLINS OF GEORGIA**

At the end of title XII, add the following:

1 **SEC. 1204. QUALIFIED DISTRIBUTIONS FROM QUALIFIED**  
2 **TUITION PROGRAMS FOR CERTAIN AVIATION**  
3 **MAINTENANCE AND COMMERCIAL PILOT**  
4 **COURSES.**

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

8 “(10) TREATMENT OF CERTAIN AVIATION  
9 MAINTENANCE AND COMMERCIAL PILOT COURSES.—

10 “(A) IN GENERAL.—Any reference in this  
11 subsection to the term ‘qualified higher edu-  
12 cation expense’ shall include a reference to ex-  
13 penses for tuition, fees, books, supplies, and  
14 equipment required for the participation of a  
15 designated beneficiary in a qualified aviation  
16 maintenance course or a qualified commercial  
17 pilot course.

18 “(B) QUALIFIED AVIATION MAINTENANCE  
19 COURSE.—For purposes of this paragraph, the

1 term ‘qualified aviation maintenance course’  
2 means any course of instruction taught at an  
3 aviation maintenance technician school gov-  
4 erned by part 147 of title 14, Code of Federal  
5 Regulations.

6 “(C) QUALIFIED COMMERCIAL PILOT  
7 COURSE.—The term ‘qualified commercial pilot  
8 course’ means a commercial pilot course taught  
9 at a flight school that provides flight training,  
10 as defined in part 61 of title 14, Code of Fed-  
11 eral Regulations, or that holds a pilot school  
12 certificate under part 141 of title 14, Code of  
13 Federal Regulations.”.

14 (b) EFFECTIVE DATE.—The amendment made by  
15 this section shall apply to distributions made after the  
16 date of the enactment of this Act.

