

AMENDMENT

OFFERED BY MR. SMITH OF MISSOURI

In section 302, redesignate subsection (c) as subsection (e) and insert after subsection (b) the following new subsections:

1 (c) DISTRIBUTIONS FOR CERTAIN HOMESCHOOLING
2 EXPENSES.—Section 529(c)(7) of such Code is amended
3 by striking “include a reference to” and all that follows
4 and inserting: “include a reference to—

5 “(A) expenses for tuition in connection
6 with enrollment or attendance of a designated
7 beneficiary at an elementary or secondary pub-
8 lic, private, or religious school, and

9 “(B) expenses, with respect to a des-
10 ignated beneficiary, for—

11 “(i) curriculum and curricular mate-
12 rials,

13 “(ii) books or other instructional ma-
14 terials,

15 “(iii) online educational materials,

16 “(iv) tuition for tutoring or edu-
17 cational classes outside of the home (but
18 only if the tutor or class instructor is not

1 related (within the meaning of section
2 152(d)(2)) to the student),
3 “(v) dual enrollment in an institution
4 of higher education, and
5 “(vi) educational therapies for stu-
6 dents with disabilities,
7 in connection with a homeschool (whether treat-
8 ed as a homeschool or a private school for pur-
9 poses of applicable State law).”.

10 (d) DISTRIBUTIONS FOR CERTAIN ELEMENTARY AND
11 SECONDARY SCHOOL EXPENSES IN ADDITION TO TUI-
12 TION.—Section 529(c)(7)(A) of such Code, as amended by
13 subsection (c), is amended to read as follows:

14 “(A) expenses described in section
15 530(b)(3)(A)(i) in connection with enrollment
16 or attendance of a designated beneficiary at an
17 elementary or secondary public, private, or reli-
18 gious school, and”.

