AMENDMENT

OFFERED BY MR. SMITH OF MISSOURI

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

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

“(A) expenses for tuition in connection with enrollment or attendance of a designated beneficiary at an elementary or secondary public, private, or religious school, and

“(B) expenses, with respect to a designated beneficiary, for—

“(i) curriculum and curricular materials,

“(ii) books or other instructional materials,

“(iii) online educational materials,

“(iv) tuition for tutoring or educational classes outside of the home (but only if the tutor or class instructor is not
related (within the meaning of section 152(d)(2)) to the student),

“(v) dual enrollment in an institution of higher education, and

“(vi) educational therapies for students with disabilities,

in connection with a homeschool (whether treated as a homeschool or a private school for purposes of applicable State law).”.

(d) DISTRIBUTIONS FOR CERTAIN ELEMENTARY AND SECONDARY SCHOOL EXPENSES IN ADDITION TO TUITION.—Section 529(c)(7)(A) of such Code, as amended by subsection (e), is amended to read as follows:

“(A) expenses described in section 530(b)(3)(A)(i) in connection with enrollment or attendance of a designated beneficiary at an elementary or secondary public, private, or religious school, and”.

X