

115TH CONGRESS  
1ST SESSION

# S. 2222

To amend the Internal Revenue Code of 1986 to allow for distributions from 529 accounts for expenses associated with registered apprenticeship programs.

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## IN THE SENATE OF THE UNITED STATES

DECEMBER 12, 2017

Mr. DAINES (for himself, Mr. BOOKER, Ms. MURKOWSKI, and Ms. WARREN) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to allow for distributions from 529 accounts for expenses associated with registered apprenticeship programs.

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. DISTRIBUTIONS FROM 529S FOR REGISTERED**  
4 **APPRENTICESHIP PROGRAMS.**

5 (a) IN GENERAL.—Section 529(e)(3) of the Internal  
6 Revenue Code of 1986 is amended by adding at the end  
7 the following new subparagraph:

8 “(C) CERTAIN EXPENSES ASSOCIATED  
9 WITH REGISTERED APPRENTICESHIP PRO-

1 GRAMS.—The term ‘qualified higher education  
2 expenses’ shall include books, supplies, and  
3 equipment required for the enrollment or at-  
4 tendance of a designated beneficiary in an ap-  
5 prenticeship program registered and certified  
6 with the Secretary of Labor under section 1 of  
7 the National Apprenticeship Act (29 U.S.C.  
8 50).”.

9 (b) EFFECTIVE DATE.—The amendment made by  
10 this section shall apply to contributions made and distribu-  
11 tions paid after December 31, 2017.

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