

118TH CONGRESS  
1ST SESSION

# S. 2921

To amend the Internal Revenue Code of 1986 to permit 529 plans to be used for certain non-degree technical training certificate programs, apprenticeship programs, and other training programs.

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## IN THE SENATE OF THE UNITED STATES

SEPTEMBER 26 (legislative day, SEPTEMBER 22), 2023

Mr. MARSHALL 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 permit 529 plans to be used for certain non-degree technical training certificate programs, apprenticeship programs, and other training 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. SHORT TITLE.**

4 This Act may be cited as the “American Workforce  
5 Empowerment Act”.

1 **SEC. 2. 529 ACCOUNT FUNDING FOR NON-DEGREE TECH-**  
2 **NICAL TRAINING CERTIFICATE PROGRAMS,**  
3 **APPRENTICESHIP PROGRAMS, AND OTHER**  
4 **TRAINING PROGRAMS.**

5 (a) IN GENERAL.—Paragraph (8) of section 529(c)  
6 of the Internal Revenue Code of 1986 is amended to read  
7 as follows:

8 “(8) TREATMENT OF CERTAIN EXPENSES ASSO-  
9 CIATED WITH TECHNICAL TRAINING CERTIFICATE  
10 PROGRAMS, REGISTERED APPRENTICESHIP PRO-  
11 GRAMS, AND OTHER TRAINING PROGRAMS.—Any ref-  
12 erence in this subsection to the term ‘qualified high-  
13 er education expense’ shall include a reference to ex-  
14 penses for fees, books, supplies, and equipment re-  
15 quired for the participation of a designated bene-  
16 ficiary in—

17 “(A) an apprenticeship program registered  
18 and certified with the Secretary of Labor under  
19 the Act of August 16, 1937 (commonly known  
20 as the ‘National Apprenticeship Act’; 50 Stat.  
21 664, chapter 663; 29 U.S.C. 50 et seq.),

22 “(B) a preapprenticeship program as de-  
23 fined in section 681.480 of title 20, Code of  
24 Federal Regulations (or any succeeding regula-  
25 tion),

1           “(C) a program of high school career and  
2 technical education (as the terms ‘high school’  
3 and ‘career and technical education’ are defined  
4 in section 3 of the Carl D. Perkins Career and  
5 Technical Education Act of 2006 (29 U.S.C.  
6 2302)), or

7           “(D) obtaining or maintaining a recog-  
8 nized postsecondary credential as defined in  
9 section 3 of the Workforce Innovation and Op-  
10 portunity Act (29 U.S.C. 3102), including test-  
11 ing and other fees required by the organization  
12 issuing the recognized postsecondary credential  
13 as a condition of obtaining or maintaining the  
14 credential.”.

15       (b) EFFECTIVE DATE.—The amendment made by  
16 this section shall apply to expenses paid or incurred after  
17 the date of the enactment of this Act for programs begin-  
18 ning after the date of the enactment of this Act.

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