

**AMENDMENT IN THE NATURE OF A SUBSTITUTE
TO H.R. 8915
OFFERED BY MR. SMITH OF MISSOURI**

Strike all after the enacting clause and insert the following:

1 SECTION 1. SHORT TITLE.

2 This Act may be cited as the “Education and Work-
3 force Freedom Act”.

**4 SEC. 2. ADDITIONAL ELEMENTARY, SECONDARY, AND
5 HOME SCHOOL EXPENSES TREATED AS
6 QUALIFIED HIGHER EDUCATION EXPENSES
7 FOR PURPOSES OF 529 ACCOUNTS.**

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

10 “(7) TREATMENT OF ELEMENTARY AND SEC-
11 ONDARY TUITION.—Any reference in this section to
12 the term ‘qualified higher education expense’ shall
13 include a reference to the following expenses in con-
14 nection with enrollment or attendance at, or for stu-
15 dents enrolled at or attending, an elementary or sec-
16 ondary public, private, or religious school:

17 “(A) Tuition.

18 “(B) Curriculum and curricular materials.

1 “(C) Books or other instructional mate-
2 rials.

3 “(D) Online educational materials.

4 “(E) Tuition for tutoring or educational
5 classes outside of the home, including at a tu-
6 toring facility, but only if the tutor or instruc-
7 tor is not related to the student and—

8 “(i) is licensed as a teacher in any
9 State,

10 “(ii) has taught at an eligible edu-
11 cational institution, or

12 “(iii) is a subject matter expert in the
13 relevant subject.

14 “(F) Fees for a nationally standardized
15 norm-referenced achievement test, an advanced
16 placement examination, or any examinations re-
17 lated to college or university admission.

18 “(G) Fees for dual enrollment in an insti-
19 tution of higher education.

20 “(H) Educational therapies for students
21 with disabilities provided by a licensed or ac-
22 credited practitioner or provider, including oc-
23 cupational, behavioral, physical, and speech-lan-
24 guage therapies.

1 Such term shall include expenses for the purposes
2 described in subparagraphs (A) through (H) in con-
3 nection with a homeschool (whether treated as a
4 homeschool or a private school for purposes of appli-
5 cable State law).”.

6 (b) **EFFECTIVE DATE.**—The amendment made by
7 this section shall apply to distributions made after the
8 date of the enactment of this Act.

9 **SEC. 3. CERTAIN POSTSECONDARY CREDENTIALING EX-**
10 **PENSES TREATED AS QUALIFIED HIGHER**
11 **EDUCATION EXPENSES FOR PURPOSES OF**
12 **529 ACCOUNTS.**

13 (a) **IN GENERAL.**—Section 529(e)(3) of the Internal
14 Revenue Code of 1986 is amended by adding at the end
15 the following new subparagraph:

16 “(C) CERTAIN POSTSECONDARY
17 CREDENTIALING EXPENSES.—The term ‘quali-
18 fied higher education expenses’ includes quali-
19 fied postsecondary credentialing expenses (as
20 defined in subsection (f)).”.

21 (b) **QUALIFIED POSTSECONDARY CREDENTIALING**
22 **EXPENSES.**—Section 529 is amended by redesignating
23 subsection (f) as subsection (g) and by inserting after sub-
24 section (e) the following new subsection:

1 “(f) QUALIFIED POSTSECONDARY CREDENTIALING
2 EXPENSES.—For purposes of this section—

3 “(1) IN GENERAL.—The term ‘qualified post-
4 secondary credentialing expenses’ means—

5 “(A) tuition, fees, books, supplies, and
6 equipment required for the enrollment or at-
7 tendance of a designated beneficiary in a recog-
8 nized postsecondary credential program, or any
9 other expense incurred in connection with en-
10 rollment in or attendance at a recognized post-
11 secondary credential program if such expense
12 would, if incurred in connection with enrollment
13 or attendance at an eligible educational institu-
14 tion, be covered under subsection (e)(3)(A),

15 “(B) fees for testing if such testing is re-
16 quired to obtain or maintain a recognized post-
17 secondary credential, and

18 “(C) fees for continuing education if such
19 education is required to maintain a recognized
20 postsecondary credential.

21 “(2) RECOGNIZED POSTSECONDARY CREDEN-
22 TIAL PROGRAM.—For purposes of this subpara-
23 graph, the term ‘recognized postsecondary credential
24 program’ means any program to obtain a recognized
25 postsecondary credential if—

1 “(A) such program is included on a State
2 list prepared under section 122(d) of the Work-
3 force Innovation and Opportunity Act (29
4 U.S.C. 3152(d)),

5 “(B) such program is listed in the
6 WEAMS Public directory (or successor direc-
7 tory) maintained by the Department of Vet-
8 erans Affairs,

9 “(C) an examination (developed or admin-
10 istered by an organization widely recognized as
11 providing reputable credentials in the occupa-
12 tion) is required to obtain or maintain such cre-
13 dential and such organization recognizes such
14 program as providing training or education
15 which prepares individuals to take such exam-
16 ination, or

17 “(D) such program is identified by the
18 Secretary, after consultation with the Secretary
19 of Labor, as being a reputable program for ob-
20 taining a recognized postsecondary credential
21 for purposes of this subparagraph.

22 “(3) **RECOGNIZED POSTSECONDARY CREDEN-**
23 **TIAL.**—The term ‘recognized postsecondary creden-

24 tial’ means—

1 “(A) any postsecondary employment cre-
2 dential that is industry recognized, including—

3 “(i) any postsecondary employment
4 credential issued by a program that is ac-
5 credited by the Institute for Credentialing
6 Excellence, the National Commission on
7 Certifying Agencies, or the American Na-
8 tional Standards Institute,

9 “(ii) any postsecondary employment
10 credential that is included in the
11 Credentialing Opportunities On-Line
12 (COOL) directory of credentialing pro-
13 grams (or successor directory) maintained
14 by the Department of Defense or by any
15 branch of the Armed Services, and

16 “(iii) any postsecondary employment
17 credential identified for purposes of this
18 clause by the Secretary, after consultation
19 with the Secretary of Labor, as being in-
20 dustry recognized,

21 “(B) any certificate of completion of an
22 apprenticeship that is registered and certified
23 with the Secretary of Labor under the National
24 Apprenticeship Act (29 U.S.C. 50),

1 “(C) any occupational or professional li-
2 cense issued or recognized by a State or the
3 Federal Government (and any certification that
4 satisfies a condition for obtaining such a li-
5 cense), and

6 “(D) any recognized postsecondary creden-
7 tial as defined in section 3(52) of the Workforce
8 Innovation and Opportunity Act (29 U.S.C.
9 3102).”.

10 (c) EFFECTIVE DATE.—The amendments made by
11 this section shall apply to distributions made after the
12 date of the enactment of this Act.

