

## S 101

A bill to amend the Internal Revenue Code of 1986 to expand the Coverdell education savings accounts to allow home school education expenses, and for other purposes.

**Congress:** 114 (2015–2017, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Jan 7, 2015

**Current Status:** Read twice and referred to the Committee on Finance.

**Latest Action:** Read twice and referred to the Committee on Finance. (Jan 7, 2015)

**Official Text:** <https://www.congress.gov/bill/114th-congress/senate-bill/101>

### Sponsor

**Name:** Sen. Vitter, David [R-LA]

**Party:** Republican • **State:** LA • **Chamber:** Senate

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jan 7, 2015

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

Bill	Relationship	Last Action
114 HR 554	Related bill	<b>Apr 29, 2015:</b> Referred to the Subcommittee on Early Childhood, Elementary, and Secondary Education.
114 S 306	Related bill	<b>Jan 29, 2015:</b> Read twice and referred to the Committee on Finance.

### Summary (as of Jan 7, 2015)

Amends the Internal Revenue Code to allow: (1) payment of home school expenses from Coverdell education savings accounts, and (2) an annual inflation adjustment after 2014 to the contribution limit amount for such accounts.

### Actions Timeline

- **Jan 7, 2015:** Introduced in Senate
- **Jan 7, 2015:** Read twice and referred to the Committee on Finance.