

S 44

Student Empowerment Act

Congress: 117 (2021–2023, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Jan 26, 2021

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

Latest Action: Read twice and referred to the Committee on Finance. (Jan 26, 2021)

Official Text: <https://www.congress.gov/bill/117th-congress/senate-bill/44>

Sponsor

Name: Sen. Cruz, Ted [R-TX]

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

Cosponsors (8 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Cotton, Tom [R-AR]	R · AR		Jan 26, 2021
Sen. Johnson, Ron [R-WI]	R · WI		Jan 26, 2021
Sen. Lankford, James [R-OK]	R · OK		Jan 26, 2021
Sen. Paul, Rand [R-KY]	R · KY		Jan 26, 2021
Sen. Sasse, Ben [R-NE]	R · NE		Jan 26, 2021
Sen. Toomey, Patrick [R-PA]	R · PA		Jan 26, 2021
Sen. Scott, Tim [R-SC]	R · SC		Feb 2, 2021
Sen. Braun, Mike [R-IN]	R · IN		Mar 9, 2021

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jan 26, 2021

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
117 HR 8913	Related bill	Sep 20, 2022: Referred to the House Committee on Ways and Means.
117 S 4726	Related bill	Aug 2, 2022: Read twice and referred to the Committee on Finance.
117 HR 7269	Related bill	Mar 29, 2022: Referred to the Committee on Ways and Means, and in addition to the Committee on Education and Labor, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.
117 HR 3704	Related bill	Jun 4, 2021: Referred to the Committee on Ways and Means, and in addition to the Committee on Education and Labor, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.
117 S 1757	Related bill	May 20, 2021: Read twice and referred to the Committee on Finance.
117 HR 605	Identical bill	Jan 28, 2021: Referred to the House Committee on Ways and Means.

Summary (as of Jan 26, 2021)

Student Empowerment Act

This bill allows tax-exempt distributions from qualified tuition programs (known as 529 plans) to be used for additional educational expenses in connection with enrollment or attendance at an elementary or secondary school.

(Under current law, distributions in connection with an elementary or secondary school are limited to tuition for a public, private, or religious school.) The bill allows the distributions to be used for additional educational expenses, including

- curriculum and curricular materials,
- books or other instructional materials,
- online educational materials,
- tutoring or educational classes outside the home,
- testing fees,
- fees for dual enrollment in an institution of higher education, and
- educational therapies for students with disabilities.

Distributions may also be used for tuition and the purposes above in connection with a homeschool (whether treated as a homeschool or a private school under state law).

Actions Timeline

- **Jan 26, 2021:** Introduced in Senate
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