

S 105

Children Have Opportunities in Classrooms Everywhere Act

**Congress:** 118 (2023–2025, Ended)

**Chamber:** Senate

**Policy Area:** Education

**Introduced:** Jan 26, 2023

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

**Latest Action:** Read twice and referred to the Committee on Finance. (Jan 26, 2023)

**Official Text:** <https://www.congress.gov/bill/118th-congress/senate-bill/105>

Sponsor

**Name:** Sen. Lee, Mike [R-UT]

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

Cosponsors (5 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Budd, Ted [R-NC]	R · NC		Jan 26, 2023
Sen. Scott, Rick [R-FL]	R · FL		Jan 26, 2023
Sen. Tuberville, Tommy [R-AL]	R · AL		Jan 26, 2023
Sen. Wicker, Roger F. [R-MS]	R · MS		Jan 26, 2023
Sen. Johnson, Ron [R-WI]	R · WI		Mar 7, 2023

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jan 26, 2023

Subjects & Policy Tags

**Policy Area:**

Education

Related Bills

Bill	Relationship	Last Action
118 HR 463	Related bill	<b>Jan 24, 2023:</b> Referred to the Committee on Ways and Means, and in addition to the Committee on Education and the Workforce, 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.

## **Children Have Opportunities in Classrooms Everywhere 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 elementary or secondary school. The bill also allows certain federal funds for elementary and secondary education to follow a student from a low-income household to the public school that the student attends or for tax-exempt educational expenses.

Under current law, tax-exempt distributions in connection with elementary or secondary school are limited to tuition for a public, private, or religious school. The bill allows these distributions to be used additionally for

- 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 home school (whether treated as a home school or a private school under state law).

In addition, the bill directs state educational agencies to allocate grant funds to ensure the funding follows students to their public school or for other tax-exempt educational expenses outlined by the bill. Each state that carries out these allocations must establish a plan that allows the parent or guardian of an eligible child to apply for grant funds.

## **Actions Timeline**

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- **Jan 26, 2023:** Introduced in Senate
- **Jan 26, 2023:** Read twice and referred to the Committee on Finance.