

S 57

Student Empowerment Act

Congress: 118 (2023–2025, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Jan 24, 2023

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

Latest Action: Read twice and referred to the Committee on Finance. (Jan 24, 2023)

Official Text: <https://www.congress.gov/bill/118th-congress/senate-bill/57>

Sponsor

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

Party: Republican • State: TX • Chamber: Senate

Cosponsors (7 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Johnson, Ron [R-WI]	R · WI		Jan 24, 2023
Sen. Lankford, James [R-OK]	R · OK		Jan 24, 2023
Sen. Lee, Mike [R-UT]	R · UT		Jan 24, 2023
Sen. Scott, Rick [R-FL]	R · FL		Jan 24, 2023
Sen. Scott, Tim [R-SC]	R · SC		Jan 24, 2023
Sen. Paul, Rand [R-KY]	R · KY		Feb 9, 2023
Sen. Schmitt, Eric [R-MO]	R · MO		Feb 13, 2023

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jan 24, 2023

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
118 HR 8915	Related bill	Dec 24, 2024: Placed on the Union Calendar, Calendar No. 799.
118 HR 6795	Related bill	Dec 14, 2023: Referred to the House Committee on Ways and Means.
118 S 3520	Related bill	Dec 14, 2023: Read twice and referred to the Committee on Finance.
118 HR 6050	Identical bill	Oct 25, 2023: Referred to the House Committee on Ways and Means.
118 HR 5303	Related bill	Aug 29, 2023: 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.
118 HR 976	Related bill	Feb 10, 2023: Referred to the House Committee on Ways and Means.

Summary (as of Jan 24, 2023)

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 24, 2023:** Introduced in Senate
- **Jan 24, 2023:** Read twice and referred to the Committee on Finance.