

S 152

Student Empowerment Act

Congress: 119 (2025–2027, Current)

Chamber: Senate

Policy Area: Taxation

Introduced: Jan 20, 2025

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

Latest Action: Read twice and referred to the Committee on Finance. (Jan 20, 2025)

Official Text: <https://www.congress.gov/bill/119th-congress/senate-bill/152>

Sponsor

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

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

Cosponsors (8 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Curtis, John R. [R-UT]	R · UT		Jan 20, 2025
Sen. Johnson, Ron [R-WI]	R · WI		Jan 20, 2025
Sen. Lankford, James [R-OK]	R · OK		Jan 20, 2025
Sen. Rounds, Mike [R-SD]	R · SD		Jan 20, 2025
Sen. Schmitt, Eric [R-MO]	R · MO		Jan 20, 2025
Sen. Scott, Rick [R-FL]	R · FL		Jan 20, 2025
Sen. Scott, Tim [R-SC]	R · SC		Jan 20, 2025
Sen. Sheehy, Tim [R-MT]	R · MT		Jan 20, 2025

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jan 20, 2025

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
119 HR 1	Related bill	Jul 4, 2025: Became Public Law No: 119-21.
119 HR 939	Identical bill	Feb 4, 2025: Referred to the House Committee on Ways and Means.
119 S 311	Related bill	Jan 29, 2025: Read twice and referred to the Committee on Finance.
119 HR 750	Related bill	Jan 28, 2025: Referred to the House Committee on Ways and Means.
119 HR 137	Related bill	Jan 3, 2025: Referred to the House Committee on Ways and Means.

Student Empowerment Act

This bill expands the education-related expenses that may be paid for with tax-free distributions from a qualified tuition program (also known as a 529 plan) to include certain expenses related to elementary, secondary, and homeschool education.

Under current law, distributions from a 529 plan are excluded from gross income if they are used to pay for qualified higher education expenses, which includes up to \$10,000 (per year and per beneficiary) for tuition at an elementary or secondary public, private, or religious school.

The bill expands the education-related expenses that may be paid for with tax-free distributions from a 529 plan to include tuition related to homeschooling and the following expenses related to elementary, secondary, and homeschool education:

- 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.

Actions Timeline

- **Jan 20, 2025:** Introduced in Senate
- **Jan 20, 2025:** Read twice and referred to the Committee on Finance.

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