

HR 939

Student Empowerment Act

Congress: 119 (2025–2027, Current)

Chamber: House

Policy Area: Taxation

Introduced: Feb 4, 2025

Current Status: Referred to the House Committee on Ways and Means.

Latest Action: Referred to the House Committee on Ways and Means. (Feb 4, 2025)

Official Text: <https://www.congress.gov/bill/119th-congress/house-bill/939>

Sponsor

Name: Rep. Hern, Kevin [R-OK-1]

Party: Republican • **State:** OK • **Chamber:** House

Cosponsors (5 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Hinson, Ashley [R-IA-2]	R · IA		Feb 4, 2025
Rep. Kelly, Mike [R-PA-16]	R · PA		Feb 4, 2025
Rep. Smith, Adrian [R-NE-3]	R · NE		Feb 4, 2025
Rep. Meuser, Daniel [R-PA-9]	R · PA		Mar 18, 2025
Rep. Kiley, Kevin [R-CA-3]	R · CA		May 5, 2025

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Feb 4, 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 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 S 152	Identical bill	Jan 20, 2025: Read twice and referred to the Committee on Finance.
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.

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