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(Original Signature of Member)

119TH CONGRESS
1ST SESSION

H. R. _____

To amend the Internal Revenue Code of 1986 to allow certain child care expenses as qualified expenses for purpose of section 529 of such Code.

IN THE HOUSE OF REPRESENTATIVES

Ms. McDONALD RIVET introduced the following bill; which was referred to the Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to allow certain child care expenses as qualified expenses for purpose of section 529 of such Code.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Early Education Sav-
5 ings Program Act”.

1 **SEC. 2. CHILD CARE EXPENSES ALLOWED AS QUALIFIED**
2 **HIGHER EDUCATION EXPENSES FOR PUR-**
3 **POSES OF SECTION 529.**

4 (a) IN GENERAL.—Section 529(c) of the Internal
5 Revenue Code of 1986 is amended by adding at the end
6 the following new paragraph:

7 “(10) TREATMENT OF CERTAIN EXPENSES AS-
8 SOCIATED WITH CHILD CARE.—

9 “(A) IN GENERAL.—Any reference in this
10 subsection to the term ‘qualified higher edu-
11 cation expense’ shall include a reference to
12 amounts paid for qualified child care of a des-
13 ignated beneficiary while such beneficiary is
14 under 5 years of age.

15 “(B) QUALIFIED CHILD CARE.—For pur-
16 poses of subparagraph (A), the term ‘qualified
17 child care’ means child care provided by a cen-
18 ter-based child care provider, a family child
19 care provider, or another provider of child care
20 services for compensation and on a regular
21 basis that—

22 “(i) is not an individual who is related
23 to all children for whom child care services
24 are provided, and

25 “(ii) is licensed, regulated, or reg-
26 istered under State law.”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to expenses paid or incurred after
3 the date of the enactment of this Act.