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December 13, 2017

The Honorable Steve Daines  
United States Senate  
320 Hart Senate Office Building  
Washington, D.C. 20510

Dear Senator Daines,

**I write in support of S. 2222, legislation that expands 529 tax-preferred savings accounts to apprenticeship programs.**

529 savings accounts currently allow parents to invest after-tax earnings into a plan that collects interest, and can later be spent tax-free on their children's college education. Because of the popularity of this program, there are already 13 million accounts, saving \$300 billion. These plans are a key way for middle class families to invest in their children's futures.

Expanding this program to apprenticeships would greatly help young adults. Today, youth unemployment is high at 9 percent, and many continue to live with their parents. Often employers can't find young adults with the skills needed to do certain jobs.

This bill would help alleviate the skilled worker shortage in our country by allowing 529 funds to be spent on costs associated with approved apprenticeship programs. As with a traditional college, there are many ancillary expenses associated with apprenticeship programs. This bill levels the playing field between students and apprentices by allowing apprentices to use 529 funds to cover these costs.

This legislation is also bipartisan and has been co-sponsored by Senators Lisa Murkowski (R-Ala.), Cory Booker (D-N.J.), and Elizabeth Warren (D-Mass.).

Including apprenticeships in 529 accounts would expand a successful and important part of the tax code that encourages education. All Senators should support this important legislation.

Sincerely,

Grover G. Norquist  
President  
Americans for Tax Reform