

114TH CONGRESS  
2D SESSION

# S. 2704

To amend the Internal Revenue Code of 1986 to increase the age requirement with respect to eligibility for qualified ABLE programs.

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IN THE SENATE OF THE UNITED STATES

MARCH 17, 2016

Mr. CASEY (for himself and Mr. BURR) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to increase the age requirement with respect to eligibility for qualified ABLE programs.

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 “ABLE Age Adjust-  
5 ment Act”.

6 **SEC. 2. MODIFICATION OF AGE REQUIREMENT FOR QUALI-**  
7 **FIED ABLE PROGRAMS.**

8 (a) IN GENERAL.—Section 529A(e) of the Internal  
9 Revenue Code of 1986 is amended by striking “age 26”

1 each place it appears in paragraph (1)(A) and  
2 (2)(A)(i)(II) and inserting “age 46”.

3 (b) EFFECTIVE DATE.—The amendments made by  
4 this section shall apply to taxable years beginning after  
5 the date of the enactment of this Act.

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