

RESOLUTION

Inclusion of Computers, Internet Access, and Educational Software as Qualified Higher Education Expenses within Section 529 Plans

- WHEREAS,** Section 529 Qualified Tuition Programs promote the critical public policy goal of encouraging families to plan and save for higher education expenses; and
- WHEREAS,** Access to technology is critical to the attainment of higher education and the development of a first-class workforce in America; and
- WHEREAS,** A computer is an allowable expense for Coverdell Education Savings Accounts for K-12 expenses, even if it is not required by the school or for a class; and
- WHEREAS,** A computer is considered an allowable higher education expense for Section 529 plans only when the college or university specifically requires a computer for enrollment or attendance.

NOW, THEREFORE BE IT RESOLVED, that the National Association of State Treasurers and its College Savings Plans Network urges the President and the Congress of the United States to enact legislation to include the cost of computers, Internet access, and educational software as qualified higher education expenses under Section 529 Qualified Tuition Plans.

Approved this 15th Day of July, 2007 by
The National Association of State Treasurers



Hon. Tate Reeves
NAST President and Mississippi State Treasurer