

# STATE OF NEW YORK

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4131

2025-2026 Regular Sessions

## IN ASSEMBLY

January 31, 2025

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Introduced by M. of A. REILLY -- read once and referred to the Committee on Higher Education

AN ACT to amend the education law, in relation to conforming the New York state college choice tuition savings program to federal law relating to qualified tuition programs

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Subdivision 5 of section 695-b of the education law, as  
2 amended by section 1 of part H of chapter 56 of the laws of 2022, is  
3 amended to read as follows:

4 5. "Eligible educational institution" shall mean (a) [~~any institution~~  
5 ~~of higher education defined as~~] an eligible educational institution as  
6 defined in section 529(e)(5) of the Internal Revenue Code of 1986, as  
7 amended, or (b) any apprenticeship program described in section  
8 529(c)(8) of the Internal Revenue Code of 1986, as amended.

9 § 2. This act shall take effect immediately.

EXPLANATION--Matter in italics (underscored) is new; matter in brackets  
[-] is old law to be omitted.

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