

529 Education Savings Plans

Does state statute explicitly reference the federal tax code regarding eligible expenses?

June 2020

View the full 50-State Comparison: 529 Education Savings Plans [here](#).

STATE ▲	DOES STATE STATUTE EXPLICITLY REFERENCE THE FEDERAL TAX CODE REGARDING ELIGIBLE EXPENSES?
Alabama	Yes
Alaska	Yes
Arizona	Yes
Arkansas	Yes
California	Yes
Colorado	Yes
Connecticut	Yes
Delaware	Yes
District of Columbia	Yes
Florida	Yes
Georgia	Yes
Hawaii	Yes
Idaho	Yes
Illinois	Yes
Indiana	Yes
Iowa	Yes
Kansas	Yes

STATE ▲	DOES STATE STATUTE EXPLICITLY REFERENCE THE FEDERAL TAX CODE REGARDING ELIGIBLE EXPENSES?
Kentucky	Yes
Louisiana	Yes
Maine	Yes
Maryland	Yes
Massachusetts	No
Michigan	Yes
Minnesota	Yes
Mississippi	Yes
Missouri	Yes
Montana	Yes
Nebraska	Yes
Nevada	Yes
New Hampshire	Yes
New Jersey	Yes
New Mexico	Yes
New York	No
North Carolina	Yes
North Dakota	Yes
Ohio	Yes
Oklahoma	Yes
Oregon	Yes
Pennsylvania	Yes
Rhode Island	Yes
South Carolina	Yes
South Dakota	Yes
Tennessee	Yes

STATE ▲	DOES STATE STATUTE EXPLICITLY REFERENCE THE FEDERAL TAX CODE REGARDING ELIGIBLE EXPENSES?
Texas	Yes
Utah	Yes
Vermont	No
Virginia	Yes
Washington	Yes
West Virginia	Yes
Wisconsin	Yes
Wyoming	N/A (no state plan)