

**Congress of the United States**  
**Washington, DC 20515**

December 8, 2017

The Honorable Orrin Hatch  
Chairman  
Senate Finance Committee  
219 Dirksen Senate Office Building  
Washington, DC 20510

The Honorable Ron Wyden  
Ranking Member  
Senate Finance Committee  
219 Dirksen Senate Office Building  
Washington, DC 20510

The Honorable Kevin Brady  
Chairman  
House Ways and Means  
1102 Longworth House Office Building  
Washington, DC 20515

The Honorable Richard Neal  
Ranking Member  
House Ways and Means  
1139E Longworth House Office Building  
Washington, DC 20515

Dear Chairman Hatch, Ranking Member Wyden, Chairman Brady, Ranking Member Neal, and Conferees:

As you work to reconcile the recently passed House and Senate tax reform bills, we urge you to advance a bipartisan tax proposal that supports public schools and investments in higher education, including the following principles:

**I. Protect investments in our K-12 public education system.** The House and Senate tax bills propose eliminating federal tax deductions for state and local taxes (SALT) but would allow for a property tax deduction capped at \$10,000. Eliminating or modifying SALT would undermine public schools and the bipartisan Every Student Succeeds Act by effectively reducing state and local government revenue to fund public education. Recent analysis by the National Education Association shows that eliminating the SALT deduction would put nearly 370,000 education jobs at risk and could result in \$370 billion in cuts to public education over the next ten years. The federal government provides, on average, 10 percent of public schools' overall revenue, with the remaining 90 percent of funding coming from state and local property, income, and sales tax revenues. The conference agreement should support public schools and working families by restoring the deductibility of SALT.

**II. Promote equitable access to quality education, especially for the most disadvantaged students.** The House and Senate tax bills transform 529 college savings plans into a private school voucher scheme that will benefit wealthy families, including through financially benefiting such families who already enroll their children in private school. If this proposal were to become law, it would do nothing to improve the quality of public education or help working families, the majority of whom send their children to public schools. The House- passed proposal would also create a definition of personhood that does nothing to help families save for college and only sets the stage to overturn *Roe v. Wade*. Public schools are the bedrock of our nation.


Rather than provide giveaways to wealthy families, the conference agreement should make sure that all children have access to a free, quality public education to achieve their full potential.

**III. Support our educators.** The House tax bill would eliminate the educator expense deduction that allows K-12 teachers to deduct up to \$250 of the cost of classroom supplies they purchase with their own money. The Senate bill, alternatively, allows teachers to deduct up to \$500. Research shows that teachers spend on average \$500 a year out of their pocket to stock their classrooms with supplies like pencils, notebooks, and materials to enhance student learning. The conference agreement should support our hard-working, underpaid teachers by adopting the Senate-passed language.

**IV. Higher education should be affordable and accessible.** The House tax bill would put higher education out of reach for many working families by treating tuition waivers and employer-provided education assistance as taxable income, eliminating the student loan interest deduction, and imposing a 1.4 percent excise tax on many university endowments. The Senate bill does not tax tuition waivers or employer-provided education, and maintains the student loan interest deduction. The conference agreement should support access to higher education by adopting the Senate language on those provisions. We also encourage the conference to eliminate the tax on university endowments, which are frequently used to provide financial assistance to low-income students. As students and families continue to face rising college costs, it is imperative that the conference agreement build on the progress that we've made to increase college access and affordability for all Americans and provide support to borrowers struggling to repay student loan debt.

This partisan tax proposal will have irreversible and lasting consequences for the future of K-12 and higher education. We urge you to abandon partisan ideology on tax reform to support improved educational opportunity through consideration of the recommendations and principles enumerated above. Republicans and Democrats agree that access to quality education is essential in empowering all working families to achieve the American dream. We urge you to ensure that federal tax code reflects this shared belief.

Sincerely,

  
Suzanne Bonamici  
Member of Congress

  
Robert C. "Bobby" Scott  
Member of Congress


  
Susan A. Davis  
Member of Congress

  
Raul M. Grijalva  
Member of Congress

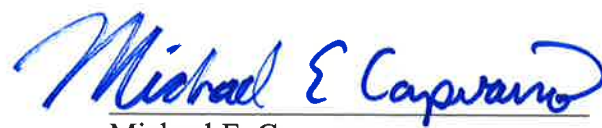
  
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Member of Congress

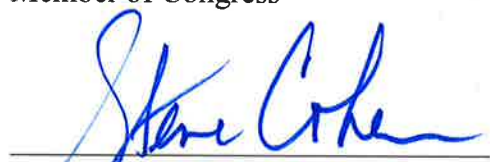
  
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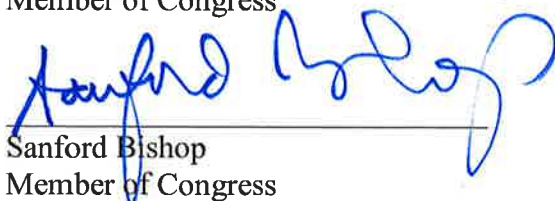
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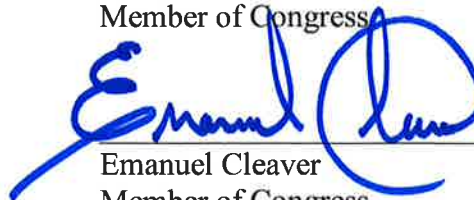
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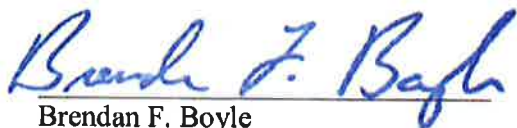




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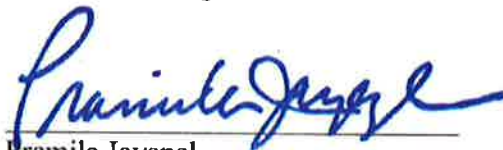
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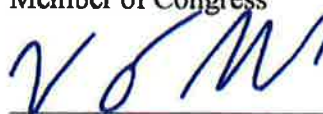
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