

May 21, 2019

RE: Oppose Any Effort to Add Private School and Homeschooling Tax Incentives to the SECURE Act

Dear Representative:

The undersigned organizations write to express our opposition to any effort, including a Motion to Recommit, that would expand the use of 529 accounts to fund homeschooling and education expenses related to private K-12 schools as part of H.R. 1994, the Setting Every Community Up for Retirement Enhancement Act of 2019 (SECURE Act), because they undermine public education. We urge you to oppose such an expansion.

The Tax Cuts and Jobs Act, which was enacted in 2017, expanded 529 college-savings accounts to allow coverage of elementary and high school expenses of up to \$10,000 a year for private and religious schools. The SECURE Act should not become a vehicle to expand these tax benefits even further by allowing 529 plans to be used to cover expenses associated with homeschooling or additional private school expenses such as curriculum, textbooks, online classes, and educational therapies. Congress should be taking steps to end this tax incentive for private education, not expanding it.

Open and nondiscriminatory in their acceptance of all students, American public schools are a unifying factor among the diverse range of ethnic, religious, and socioeconomic communities in our society. Expanding the use of 529 accounts, however, would forgo tax dollars that could be used to fund public schools and direct federal dollars toward private education and homeschooling instead. Parents are free to educate their child in private, religious schools and home schools, but taxpayers should not have to foot the bill. Congress should prioritize funding and support for public schools, which serve all students, rather than siphoning funds to unregulated private schools and homeschools.

Expanding 529 accounts would primarily benefit only those families who have the ability to save money on a short-term basis, and only those for whom a small discount on private K-12 services or homeschooling resources would make a difference.<sup>1</sup> The likely outcome of the expansions, therefore, is that they will provide a new tax break for more affluent families who already enroll their children in private schools or homeschools. Rather than giving up millions of dollars in revenue at the federal and state levels to provide tax breaks to the wealthy, Congress should be allocating more funding for our public schools.

We urge you to oppose any effort to add language to the SECURE Act that would open up 529 accounts for contributions covering expenses associated with private elementary and secondary education or homeschooling.

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<sup>1</sup> Nat Malkus, et. al., [The Costs, Opportunities, and Limitations of the Expansion of 529 Education Savings Accounts](#), Brookings (Apr. 12, 2018).

Sincerely,

AASA: The School Superintendents Association  
African American Ministers In Action  
American Atheists  
American Federation of State, County, and Municipal Employees (AFSCME)  
American Federation of Teachers, AFL-CIO  
American Humanist Association  
Americans United for Separation of Church and State  
Association of Educational Service Agencies  
Association of Latino Administrators and Superintendents  
Association of School Business Officials International (ASBO)  
Baptist Joint Committee for Religious Liberty  
Center for Inquiry  
Clearinghouse on Women's Issues  
Council for Exceptional Children  
Council of Administrators of Special Education  
Council of Great City Schools  
Education Law Center  
Feminist Majority Foundation  
Freedom From Religion Foundation  
Interfaith Alliance  
Learning Disabilities Association of America  
NAACP  
National Association of Councils on Developmental Disabilities  
National Association of Elementary School Principals  
National Association of Secondary School Principals  
National Education Association  
National PTA  
National Rural Education Advocacy Coalition  
National Rural Education Association  
National School Boards Association  
Network for Public Education  
OCA - Asian Pacific American Advocates  
People For the American Way  
Public Funds Public Schools  
School Social Work Association of America  
Secular Coalition for America  
SPLC Action Fund