

July 8, 2020

The Honorable James Lankford  
316 Hart Senate Office Building  
Washington, DC 20510

The Honorable Mike Lee  
361A Russell Senate Office Building  
Washington, DC 20510

The Honorable Tim Scott  
104 Hart Senate Office Building  
Washington, DC 20510

The Honorable Chris Coons  
218 Russell Senate Office Building  
Washington, DC 20510

The Honorable Jeanne Shaheen  
506 Hart Senate Office Building  
Washington, DC 20510

The Honorable Amy Klobuchar  
425 Dirksen Senate Office Building  
Washington, DC 20510

Dear Senators Lankford, Coons, Lee, Shaheen, Scott and Klobuchar:

National PTA is writing to express support for the bipartisan Universal Giving Pandemic Response Act, which aims to expand the current above-the-line deduction for charitable giving made available by the Coronavirus Aid, Relief, and Economic Security (CARES) Act. National PTA is comprised of over 3 million parents, teachers and other child advocates who work toward bettering the lives of every child in education, health and safety. We thank you for your leadership on this issue and urge you and your colleagues to include this legislation as part of any additional COVID-19 relief legislation that Congress moves in the coming weeks.

We appreciate that the CARES Act has given every taxpayer some access to the charitable deduction in the short-term. However, the current CARES Act \$300 cap is far too low to incentivize the sort of giving needed to meet the needs of many organizations and ensure that they will continue to exist and be able to serve their communities both during and after this crisis has passed. Furthermore, the \$300 deduction cannot be utilized for 2019 tax filings, including for any contributions made before the deadline to file 2019 taxes this year. This means that organizations currently in need cannot benefit from the CARES Act charitable deduction provision when their need is great.

The Universal Giving Pandemic Response Act would allow an above-the-line deduction for charitable giving on federal income taxes valued at up to one-third of the standard deduction (around \$4,000 for an individual filer and \$8,000 for married joint filers) for tax years 2019 and 2020. The pandemic has made clear that nonprofits provide essential services to people in their communities, particularly those most vulnerable to COVID-19. But at the same time these organizations are seeing drastically increased demands for their service, they are also losing significant revenue due to public health emergency measures.

Simply put, these organizations are a lifeline for the very communities that most need help, but face threats that are impossible to overcome without assistance from the federal government. In order for the work of nonprofits to continue, Americans need an incentive to give more. Without an expanded and immediately effective charitable deduction, there will be a detrimental impact on opportunities and education for American families.

As this discussion continues, we strongly urge you to include this legislation in any future COVID-19 relief package, to ensure all Americans have an incentive to invest in their community by engaging in charitable giving, regardless of whether they itemize their taxes. Thank you for your attention to our views and for supporting our nation's students.

Sincerely,



Leslie Carrell Boggs  
President  
National PTA



Nathan R. Monell, CAE  
Executive Director  
National PTA