

Congress of the United States
Washington, DC 20515

December 7, 2017

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

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

Dear Chairman Brady and Chairman Hatch,

We commend your efforts to create a tax system that will benefit middle-income families throughout our districts by allowing them to keep more of what they earn. Your focus on lowering rates and doubling the standard deduction will change their lives for the better.

As Members of Congress, we can make an even bigger impact by taking this opportunity to address access to higher education and confront the impending student debt crisis. We urge you to include in the final tax plan two important education provisions which were maintained in the Senate proposal.


First, we request that you maintain Section 117(d) of the Internal Revenue Code (IRC), which enables taxpayers to exclude qualified tuition reductions from income. If repealed, this would raise the barrier of entry to college for many individuals. Colleges and universities throughout our districts provide employees – as well as their spouses and dependents – and graduate students with tuition reductions. If this section is not maintained, an unnecessary burden will be placed on taxpayers whose only ability to attend college or university is through receipt of qualified tuition reductions. We appreciated Chairman Brady's commitment to address this issue during a colloquy on the House floor, and look forward to working with you to preserve this important provision.

Second, we urge you to maintain Section 127 of the IRC, which incentivizes employees to accept tax-free qualified educational assistance from employers as a means to further the employees' education and obtain skills to thrive in the workforce. Furthermore, this benefit should be expanded to include employees who have already accumulated student loan debt, as proposed in H.R. 795, the *Employer Participation in Student Loan Assistance Act*. Seven in ten college seniors graduate with student loan debt – which now represents the second highest form of consumer debt. This debt harms our economy because it prevents many young adults from buying a house, purchasing a car, or saving for retirement.

Thank you again for your work on comprehensive tax reform and for your consideration of these important educational benefits. We look forward to working with you and our colleagues to establish a tax system that provides our constituents with the greatest opportunity to succeed.

Sincerely,


Rodney Davis
Member of Congress


Michael R. Turner
Member of Congress



David B. McKinley, P.E.
Member of Congress



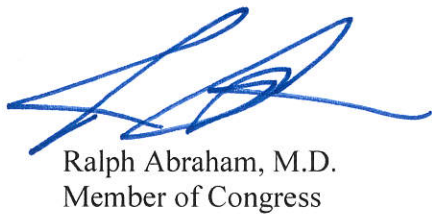
David G. Valadao
Member of Congress



Tom Cole
Member of Congress



Robert E. Latta
Member of Congress



Ralph Abraham, M.D.
Member of Congress



Don Bacon
Member of Congress



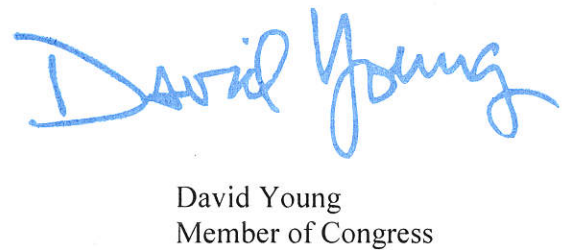
Glenn 'GT' Thompson
Member of Congress



Lamar Smith
Member of Congress



Brian Fitzpatrick
Member of Congress



David Young
Member of Congress



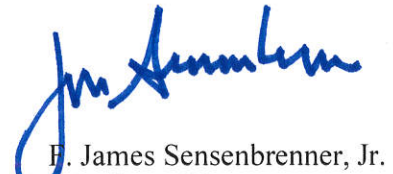
Elise Stefanik
Member of Congress




Mike Bost
Member of Congress



Dave Trott
Member of Congress



F. James Sensenbrenner, Jr.
Member of Congress



John J. Faso
Member of Congress



Peter King
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