

April 23, 2020



The Honorable Mitch McConnell  
Majority Leader  
United States Senate  
S-230, The Capitol  
Washington, D.C. 20510

The Honorable Kevin McCarthy  
Minority Leader  
United States House of Representatives  
H-204, The Capitol  
Washington, D.C. 20510



Dear Leader McConnell & Leader McCarthy:

As Congress works toward future legislation to mitigate the damage caused by COVID-19, we urge you to expand 529 education savings accounts so that they can be used for expenses related to learning from home.

Because of the Coronavirus threat, Americans have been forced into self-isolation and schools have been shut down. Tens of millions of students are forced to learn from home, a situation that has led to additional costs stemming from the need to implement online and distance learning. These new costs are exacerbated by the financial hardships that Americans are experiencing across the country due to a lost job, or reduction in work hours.

Congress can help families with these new expenses by expanding 529 education savings accounts to cover expenses incurred from learning from home. These expenses can include curriculum and curricular materials, books or other instructional materials, online educational materials, tuition for tutoring or educational classes outside of the home, and educational therapies for students with disabilities.

529s are already a proven way for families to meet education expenses. These tax advantaged savings accounts allow parents to save and invest after-tax income for education costs. These accounts can currently be used to cover the cost of college and K-12 expenses including tuition, fees, books, supplies, equipment, and computers.

In addition, these accounts offer significant tax reduction. Any money earned in an account can be invested tax free and funds can be withdrawn for qualified expenses tax free. Although contributions are not federally deductible, over 30 states offer a full or partial tax deduction for 529 contributions.

Because of these benefits, 529s are extremely [popular](#) amongst middle class American families. Today, there are over 14 million 529 accounts.

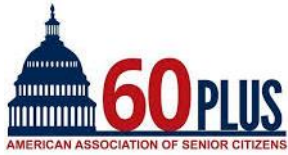
There is also support for this proposal in Congress. Congressman Bryan Steil (R-Wis.) recently led a [letter](#) signed by 13 lawmakers urging House and Senate leadership to support allowing 529s to be used for home learning expenses.

As you continue working on proposals to address the damage caused by COVID-19, we urge you to support this request. Expanding 529s should be part of the solution to helping Americans get through the pandemic by providing assistance to students and families across the country.

Sincerely,

Grover Norquist  
President, Americans for Tax Reform

Ryan Ellis  
President, Center for a Free Economy





Jim Martin  
Founder/Chairman, 60 Plus Association

Saulius "Saul" Anuzis  
President, 60 Plus Association

Mead Treadwell  
Former Lt. Governor, State of Alaska  
Chair, Alaska Center-Right Meeting

Marty Connors  
Alabama Center-Right Coalition Leader

Lisa B. Nelson  
CEO, ALEC Action

John Schilling  
President, American Federation for Children

Brent Wm. Gardner  
Chief Government Affairs Officer, Americans for Prosperity

Kevin Waterman  
Chair, Annapolis Center-Right Coalition Meeting

Jeffrey Mazzella  
President, Center for Individual Freedom

Matthew Kandrach  
President, Consumer Action for a Strong Economy

Olivia Grady  
Senior Fellow, Center for Worker Freedom

Chuck Muth  
President, Citizen Outreach (Nevada)

Andrew F. Quinlan  
President, Center for Freedom and Prosperity

Timothy Head  
Executive Director, Faith & Freedom Coalition

Rick Watson  
Chairman, Florida Center/Right Coalition

Adam Brandon  
President, FreedomWorks

Patrick Jones  
Executive Director, Free California





Annette Meeks  
CEO, Freedom Foundation of Minnesota

Victor Riches  
President & CEO, Goldwater Institute

James Taylor  
President, The Heartland Institute



Jessica Anderson  
Executive Director, Heritage Action

Carrie Lukas  
President, Independent Women's Forum



Heather Higgins  
CEO, Independent Women's Voice



Chris Ingstad  
President, Iowans for Tax Relief



Bill Mattox  
Policy Director, Marshall Center for Educational Options  
The James Madison Institute

Seton Motley  
President, Less Government



Tim Jones  
Chair, Missouri Center-Right Coalition  
Fmr. Speaker, Missouri House

Ben DeGrow  
Director of Education Policy, Mackinac Center



Jameson Taylor, Ph.D.  
Vice President for Policy, Mississippi Center for Public Policy

Pete Sepp  
President, National Taxpayers Union



The Honorable Bill O'Brien  
Co-chair, New Hampshire Center Right Coalition

Bette Grande  
CEO & President, Roughrider Policy Center

Representative Niraj J. Antani  
District 42, Ohio House of Representatives



Brandon Dutcher  
Senior Vice President, Oklahoma Council of Public Affairs



Daniel J. Erspamer  
CEO, Pelican Institute for Public Policy



Mike Stenhouse  
CEO, Rhode Island Center for Freedom & Prosperity

Paul Gessing  
President, Rio Grande Foundation



Jim Bender  
President, School Choice Wisconsin

Rick Larsen  
President, Sutherland Institute

David Williams  
President, Taxpayers Protection Alliance



Maureen Blum  
USA Workforce Coalition  
#EDTaxCredit50 Coalition



CJ Szafir  
Executive Vice President, Wisconsin Institute for Law & Liberty

