



November 8, 2017

The Honorable Kevin Brady
Chairman
House Ways & Means Committee
1011 Longworth House Office Building
Washington, DC 20515

The Honorable Richard Neal
Ranking Member
House Ways & Means Committee
341 Cannon House Office Building
Washington, DC 20515

Dear Chairman Brady and Ranking Member Neal:

On behalf of the National Center for Learning Disabilities, I write to express our deep concern with the Tax Cuts and Jobs Act and the harmful impact it will have on our nation's public school system.

NCLD represents and works to improve the lives of the 1 in 5 children with learning and attention issues in the United States. Children with learning and attention issues are in every public school classroom in the country and, more than ever before, it is critical that our public schools have the resources to effectively instruct diverse learners.

We are concerned that the House tax bill will limit state and local governments' ability to fund public education. Adding at least \$1.5 trillion to the national deficit will almost certainly be coupled with enormous spending cuts to programs that serve our nation's most vulnerable students and their families. We cannot support any tax reform bill that will result in future cuts to public education and entitlement programs like Medicaid. Medicaid currently provides schools with \$4 billion in reimbursements for early screening and special education-related medical services, including for services from nurses, psychologists, counselors, therapists, and other professionals. Cutting programs like Medicaid to offset the deficit incurred due to tax reform would be devastating to our schools and students.

In addition, the House tax bill expands 529 savings plans, permitting usage for K-12 educational expenses. This expansion provides a federal tax incentive for wealthy families to send their children to private and religious schools. NCLD strongly opposes this type of tax incentive program which, much like the many existing state private school voucher programs, redirects public funds to pay for private school tuition. These programs fail to uphold the rights of students with disabilities, often requiring parents to sign away their rights under the Individuals with Disabilities Education Act (IDEA) to participate. And importantly, students who enroll in a private school through this type of program are not provided the same supports and services they received in their local public school. Further, 529 savings plans are inaccessible to low- and middle-income families who cannot pay out-of-pocket for private school tuition. Instead of creating a federal tax incentive program that reduces tax revenue for some families and diverts public funding to pay for private education, we should be investing in our public schools and providing resources to ensure that all students receive a high-quality education.

I thank you and your staff for your hard work and urge you to consider an approach to tax reform that will preserve funding for public education. Please feel free to contact me (202-628-2662 or Ljones@nclld.org) or Robert Stephens, our Senior Manager of Federal Relations (202-637-8409 or rstephens@nclld.org) with any questions or concerns.

Sincerely,

A handwritten signature in blue ink, appearing to read 'LJones', is centered below the text 'Sincerely,'.

Lindsay Jones
Vice-President, Chief Policy & Advocacy Officer
National Center for Learning Disabilities