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“Our contest is not only whether we ourselves shall be free, but whether there shall be left to mankind an asylum on earth for civil and religious liberty.”
Samuel Adams

Update on Tax Reform: School Choice, Teacher Benefits, and Religious Liberty

As the conference committee engages in discussions this week to reconcile the differences between the House and Senate versions of the tax reform bill, conservatives are watching for whether key provisions will be included which will affect school choice, teacher benefits, and religious liberty. Regarding school choice, both versions included an expansion of 529 savings plans. This provision, which is being hailed as a victory by school choice supporters, will allow the tax-advantaged savings plans to now include K-12 educational expenses rather than just higher education expenses. The language in the House version allows contributions into these plans to begin during pregnancy. The pro-life community is praising this provision because it recognizes the life of an unborn baby. Unfortunately, the Parliamentarian ruled that this provision could not remain in the Senate passed version and will likely be stricken from the final bill. The two versions also have significant differences as they relate to teacher benefits. Specifically, the Senate version retains the dependent tuition tax benefit, while the House version repeals it. This important benefit allows private school teachers to receive tax-free tuition for their children’s education. The AACCS Legislative Office has been [working](#) hard to communicate to Congress the importance of retaining this provision in the final draft as elimination of this benefit could create a financial hardship for Christian schools and their teachers. The AACCS also encouraged its members to [contact their Congressmen](#) and urge them to ensure that the conference committee keep the Senate language as it relates to teacher benefits. Regarding religious liberty, the AACCS has joined a group of conservative organizations in a letter requesting that the final tax bill include the repeal of the Johnson Amendment, as is reflected in the House version of the bill. The Johnson Amendment prohibits pastors, churches, and non-profit organizations from engaging in political speech or making endorsements. President Trump has vowed to restore First Amendment rights in this area through a repeal of the Johnson Amendment. Should this be included in the final draft of tax reform, it would be a considerable victory for religious liberty. News reports indicate that a vote on the final version could occur as early as next week.

DOJ Investigating Planned Parenthood

Since undercover videos in 2015 first revealed Planned Parenthood’s practice of selling aborted babies’ body parts for profit, the organization has continued to draw attention for its suspicious activities. Last December, Senator Chuck Grassley sent [a letter](#) to then-Attorney General Loretta Lynch and FBI Director James Comey requesting an investigation into the dubious practices of several abortion providers and their suspected involvement in selling body parts of aborted babies. Senator Grassley’s support came from an [extensive investigative report](#) put out by the Senate Judiciary Committee. [More recently](#), the FBI has requested the

unredacted documents that the Senate obtained from its investigation. The request implies that the FBI has possible reason to believe Senator Grassley's allegations against Planned Parenthood and its illegal selling of aborted body parts are true. If the videos produced by the Center for Medical Progress in 2015 are indicative of illegal activity in other Planned Parenthood facilities, what the FBI finds may lead to prosecution by Attorney General Jeff Sessions. As another blow to Planned Parenthood, the Eighth Circuit Court of Appeals [upheld Arkansas' decision](#) to withhold Medicaid funding to Planned Parenthood. Arkansas Governor Asa Hutchinson was pleased with the decision, stating that "it is important for the state to have the clear authority to terminate Medicaid providers who act in unethical ways and in violation of state policy." Planned Parenthood has yet to decide whether it will appeal the case to the Supreme Court, but the Eighth Circuit's decision and the movement in the FBI investigation both point to significant pro-life progress.

In Case You Missed It:

[Weekly Market Update](#) provided by Jeff Beach of the [AACCS Investment Team at Merrill Lynch](#)

[Get Ready: National School Choice Week January 21–27](#)

[Trump Poised to Set Record for Appeals Court Judges](#)

[Doug Jones Victory May Give Trump a Second Supreme Court Pick](#)

[EDChoice Survey Results: Schooling in America](#)

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