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“Driven from every other corner of the earth, freedom of thought and the right of private judgment in matters of conscience direct their course to this happy country as their last asylum.”
Samuel Adams, Speech on August 1, 1776

School Choice and Teacher Benefits in the Tax Reform Bill

Last week, the Senate passed its version of the tax reform bill which included language that advances school choice while also protecting benefits which provide great financial help to our teachers and Christian schools. This is considered a great victory by many school choice and private school advocates as some versions of the bill prior to its passage repealed certain teacher benefits. The tax reform bill is now being considered in a conference committee where Members of Congress will seek to find a compromise for differences between the House and Senate versions of the bill. Regarding educational issues, both the House and Senate versions expand 529 plans to cover K-12 educational expenses and allow contributions to these plans to begin during pregnancy, a provision which is praised by pro-life advocates as it recognizes the life of an unborn baby. Additionally, this is a great step towards advancing school choice opportunities across the country. However, the two versions have significant differences in areas which could greatly affect Christian schools and their teachers. The Senate version retains three educational benefits which currently provide great financial help to private schools and teachers: the dependent tuition tax benefit, the educational assistance benefit, and the teacher expense benefit. All three of these have been repealed in the House version. The dependent tuition tax benefit allows private school teachers to receive a tax-free tuition benefit for their children's education where they are employed. The educational assistance benefit allows schools to cover up to \$5250 in tax-free expenses for an employee to pursue higher education. The teacher expense benefit allows teachers to exclude up to \$500 from their taxable income for classroom expenses. The language in the Senate version of the bill advances school choice while also protecting the dependent tuition tax benefit which provides critical help to teachers who are already sacrificing to make Christian education affordable. The elimination of this benefit, as is done in the House version, could be very damaging to our ministries and teachers. As the Senate was considering its bill last week, the AACCS Legislative Office worked tirelessly alongside other private school advocates to ensure that these benefits were retained in the Senate version. As the bill has moved to the conference committee, their work continues as they seek to communicate the importance of keeping the language which protects the benefits for teachers and private schools. In an alert sent out earlier this week, the AACCS asked its members to [contact their Representatives and Senators](#) and urge them to ensure that the conference committee keep the Senate language as it relates to teacher benefits. Elimination of these benefits would create a financial hardship for Christian schools and their teachers.

ACTION: Please contact your Representative and Senators and tell them it is essential that the tax reform bill retain the Senate language regarding teacher benefits. Contact information can be found [here](#).

Supreme Court Hears Oral Arguments for Religious Liberty Case

On Tuesday, the Supreme Court heard oral arguments in the case *Masterpiece Cakeshop vs. Colorado Civil Rights Commission*, a case which could have significant ramifications for religious liberty across the nation. The case involves Jack Phillips, a cake artist who declined to design a wedding cake for a same-sex couple because of his religious conviction on the sacredness of marriage. Although he offered to sell them a pre-made cake or some other baked goods in his shop, the Colorado Civil Rights Commission charged discrimination and the appeals court upheld their decision. During the oral arguments at the High Court, the justices [seemed divided](#) in their responses to the case, with the swing vote for the case appearing to be Justice Kennedy. While he was a deciding vote in the 2015 *Obergefell* decision which legalized same-sex marriage nationwide, in this case he seemed concerned with the possibility of “hostility towards religion” by the Colorado Civil Rights Commission in its charges against Mr. Phillips. The AACS believes this case represents an infringement on the Constitutional right of religious liberty and freedom of speech, and therefore, joined an amicus brief expressing the importance of overturning the Colorado commission’s decision. The Trump administration also submitted an amicus brief supporting Mr. Phillips and his religious liberty and freedom of expression. Mike Farris, president of Alliance Defending Freedom which represented Mr. Phillips, [noted](#) earlier in the week, “Coercing an artist to custom-design a work of art that celebrates an idea he staunchly disbelieves surely triggers First Amendment protections against compelled expression.” He further added, “Jack Phillips seeks merely to live his life and operate his business consistently with the values that he holds dear. That basic liberty is his. . . . If the Supreme Court recognizes that in its decision—if it affirms that Phillips is part of our community and that he has a rightful place in the public square—we as a society will move toward a more tolerant position on the deeply divisive moral issue over the meaning of marriage.” A decision by the justices is expected by June 2018.

In Case You Missed It:

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

[Planned Parenthood Is in Trouble With the Law](#)

[Supreme Court Rejects Texas Case on Gay Marriage Benefits](#)

[Why Trump Should Make School Choice His Next Big Fight](#)

[Statement by President Trump on Jerusalem](#)

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