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*“I have been alternately called an Aristocrat and a Democrat. I am now neither. I am a Christ-ocrat. I believe all power . . . will always fail of producing order and happiness in the hands of man. He alone who created and redeemed man is qualified to govern him.”*

**Benjamin Rush**

**Federal Commission on School Safety Releases Final Report**

The Federal Commission on School Safety released its [final report](#) in December, offering a host of suggestions regarding best practices for ensuring safe schools. The commission was established by President Trump last February after a shooter took the lives of 17 students at Marjory Stoneman Douglas High School in Parkland, Florida. Secretary of Education Betsy DeVos chaired the commission and was joined by Secretary of Health and Human Services Alex Azar, Secretary of Homeland Security Kirstjen Nielsen, and the Attorney General (including Jeff Sessions before he resigned, and current acting Attorney General Matthew Whitaker). Over the course of nine months, the commission conducted listening sessions, round-table discussions, and school visits to learn best practices from around the country regarding mental health, building security, gun policies, and limiting violence and bullying through social media. Throughout the meetings, the commission heard from school personnel, parents, victims’ families, experts in mental health, and law enforcement. During one of these meetings, AACCS Legislative Director Jamison Coppola [offered remarks](#) to the commission regarding best practices and policies employed by Christian schools to ensure safe environments. The 177-page final report presents three broad categories—prevention, protection and mitigation, and response and recovery—which include 93 policy recommendations and suggestions regarding best practices for improving school safety. [Specific topics addressed](#) include hardening schools, how and when to train and arm school personnel, and ensuring a secure building site. Also addressed is the importance of identifying needs and offering counseling for mental illness, with practical policy suggestions. The influence of the media and social media in perpetrating violence is addressed, with the urging for the media to adopt a “No Notoriety Campaign,” which would mean the name or picture of a school shooter is not shared when reporting on the situation in order to keep the shooter from receiving fame for a horrific deed. Of note, the report also pointed out the importance of rescinding the Obama-era guidance which was issued to address racial disparities in school discipline; the report notes that the guidance has essentially [made it harder](#) for teachers and local authorities to administer the proper discipline that could decrease school violence. Upon the release of the report, Secretary DeVos stated, “Each of us has an important role to play in keeping our students safe while at school. Through the Commission’s work, it has become even clearer there is no single policy that will make our schools safer. What will work for schools in Montana will be different than what will work for schools in Manhattan. With that in mind, this report provides a wide-ranging menu of best practices and resources that all state, community, and school leaders should consider while developing school safety plans and procedures that will work for their students and teachers.” The report can be accessed [here](#).

## **SALT Update: IRS Offers Safe Harbor for Business Taxpayers**

In response to confusion over the \$10,000 state and local tax deduction cap found in the 2017 Tax Cuts and Jobs Act (TCJA), the IRS [recently offered a safe harbor](#) for business taxpayers who contribute to charitable organizations. When the TCJA capped the state and local tax (SALT) deduction at \$10,000, a few blue states responded by creating state workaround funds by which taxpayers could count their tax payments as contributions to a charitable organization and thereby exceed the \$10,000 SALT limit. The IRS, catching on to this scheme, then issued a [limit on the charitable deduction](#). Through hearings and public comments, the IRS received enough questions to issue guidance in the form of [FAQs](#) and to release [Revenue Procedure 2019-12](#), which allows business taxpayers and partnerships to deduct charitable contributions as business expenses. The rules are meant to clarify allowances made for business taxpayers to continue their regular support of various charities, including scholarship granting organizations, without incurring a loss in tax deductions. In September, [Secretary of the Treasury Steven Mnuchin](#) specifically stated that “the recent proposed rule concerning the cap on state and local tax deductions has no impact on federal tax benefits for business-related donations to school choice programs.” While the IRS has not yet allowed individual taxpayers to maintain their full charitable deductions, this step ensures that businesses are not discouraged from supporting charities.

## **Ohio Fails to Pass Heartbeat Abortion Bill**

The Ohio state legislature returned to work last week to reconsider a pro-life bill that had been [vetoed](#) by Governor John Kasich just before Christmas on Dec. 21. Known as the “heartbeat bill,” House Bill 258 would have prohibited an abortion once a heartbeat is detected, which is usually around six weeks into the pregnancy. In a statement defending his decision, Gov. Kasich said the “central position of [the bill] . . . is contrary to the Supreme Court,” and the costs which would accompany a court challenge would be too high and would contribute to the pro-abortion lobby. Governor Kasich vetoed a similar bill in 2016; however, he has signed into law a ban on abortions after twenty weeks and a ban on dismemberment abortions. The vote to override the veto failed by one vote in the Senate. Pro-life leader and activist Janet Folger Porter [expressed disappointment](#) in the vote, stating, “This is the bill that was crafted exactly for the Supreme Court. It was meant from its birth . . . to be before the court. Nothing else needs to be done to this and anything else is a delay that not only hurts its chances for override, it can kill the bill and the babies it is meant to protect.” Ohio Right to Life had remained neutral on the bill, citing constitutional concerns; but once the legislature was reconsidering the veto, the organization came out in full support and has since vowed to urge its passage in the new legislative session. Governor-elect Mike DeWine has [promised to sign the bill](#) into law once he is governor.

## **In Case You Missed It:**

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

[Coming soon: National School Choice Week, January 20-26, 2019](#)

[Coming Soon: March for Life, January 18, 2019](#)

[Students’ Safety Is No Small Consideration in Parents’ Private School Choice](#)