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“Among the natural rights of the colonists are these: First a right to life, secondly to liberty, and thirdly to property; together with the right to defend them in the best manner they can.”

Samuel Adams

Federal Tax Credit Scholarship Program Introduced

Last week, Secretary of Education Betsy DeVos along with Senator Ted Cruz (TX) and Representative Bradley Byrne (AL) [unveiled a proposal](#) to expand school choice through a federal tax credit scholarship program. The [Education Freedom Scholarship](#) program will encourage individuals and businesses to donate to scholarship granting organizations by giving a federal dollar-for-dollar tax credit for the contribution. Senator Cruz and Representative Byrne introduced legislation to advance the plan which will allow up to \$5 billion in federal tax credits for donations made to nonprofit scholarship organizations that in turn provide scholarships to students so that parents can choose the best educational option for their children. Eighteen states already have a tax credit scholarship program, and the proposed federal plan is an effort to strengthen and expand these plans while also encouraging additional states to establish similar programs. The legislation gives states the freedom to participate and also to determine the guidelines for the scholarship organizations in their states, offering flexibility so funds can be used to cover a variety of educational expenses including private school tuition, apprenticeships, tutoring, special education needs and services, home schooling, and summer and after-school programs. Since the bill creates the ability to structure unique state-level plans, interested parties in the states have already started working on plans to establish programs in their states. The plan has received criticism from teachers unions and Democrats who traditionally oppose school choice, and also [garnered some caution](#) from the conservative Heritage Foundation, which is notably one of the strongest supporters of school choice but expressed concern that a federal program could introduce more federal governance into K-12 education. The Department of Education [has stressed](#) that this program “will not create a new federal education program but instead will allow states to decide whether to participate and how to select eligible students, education providers, and allowable education expenses.” Secretary DeVos [emphasized](#) that the “key element of the proposal is freedom for all involved. Students, families, teachers, schools, states—all can participate, if they choose, and do so in the ways that work best for them.” A coalition of faith-based educational groups, including the AACCS, was instrumental in ensuring that the legislation also offers protection for the autonomy of participating private schools and especially the religious liberty of faith-based schools. On the introduction of the plan, AACCS Legislative Director Jamison Coppola praised the administration, Senator Cruz, and Representative Byrne for “advancing a plan that will not only open doors for more students, but will also allow participating schools, including religious schools, the freedom to follow their mission and vision for educating students.” He added, “Tax credit scholarship programs have been shown to be successful in improving educational outcomes for thousands of children in several states. We believe the Education Freedom Scholarships will increase the number of choices available to parents and will improve the quality of educational outcomes for students in states that establish programs.”

Senators Lankford and Coons Reintroduce LIFT for Charities Act

Senators James Lankford (OK) and Chris Coons (DE) have [reintroduced](#) a bipartisan bill that provides much-needed relief from the parking lot tax inflicted upon churches and nonprofits in the 2017 Tax Cuts and Jobs Act. The [Lessening Impediments from Taxes \(LIFT\) for Charities Act](#) would amend section 274 of the tax code that requires nonprofits, churches, and charities to pay taxes on certain employee fringe benefits, including parking and transportation. The new tax has been acknowledged by both sides as a mistake in the tax code, a move meant to level the playing field but instead one that inflicts unnecessary costs on nonprofits. For the first time, churches are required to file a 990 tax form with the IRS and calculate the value of their parking lots. In December, the Treasury Department released [interim guidance](#) to help churches calculate the cost of having and maintaining a parking lot, but the guidance attempted only to clarify and not remove a church's administrative burden of correctly calculating and submitting its taxes. After the LIFT for Charities Act failed to move forward in the House or Senate last year, Rep. Kevin Brady (TX) made a final effort to repeal the tax through a tax relief package, but he was unsuccessful. Faith groups that have been pushing this issue for the past year will carefully watch the development of the reintroduced LIFT for Charities Act.

Trump Administration Protects Life Through Title X Rule

The Trump administration has finalized a rule that prohibits Title X funds from going to any organization that performs or promotes abortion. Enacted in 1970, Title X is a federal grant program that provides preventive health care and family planning services for low-income families. When first passed, Title X included specific language which stated that none of the funds should be used to support or fund abortion; however, regulations were issued in 2000 which required Title X clinics to offer abortion referrals and also allowed facilities which performed abortions to co-locate with Title X grantees. The new rule, often called the "Protect Life Rule," will reverse these regulations, specifically requiring that health care clinics that receive Title X funds are financially and physically separated from places that offer abortion. This could effectively ensure Planned Parenthood does not receive approximately [\\$50-\\$60 million a year](#) that it currently receives through the Title X funds. Abortion supporters are [planning to sue](#) the administration, but conservative pro-life leaders are praising the administration for protecting life. Susan B. Anthony president Marjorie Dannenfelser [stated](#), "The Protect Life Rule does not cut family planning funding by a single dime, and instead directs tax dollars to entities that provide health care to women but do not perform abortions."

In Case You Missed It:

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

[529 Education Savings Plans: Federal Action and State Policy Trends](#)

["A Win for Freedom": Colorado Drops Second Case Against Christian Baker](#)

[Alabama Court Rules Aborted Baby is a Person with Rights](#)

[Federal Judge Rules Missouri Planned Parenthood Cannot Offer Abortions](#)