

March 23, 2020

Senator James Lankford
U.S. Senate
316 Hart Senate Office Building
Washington, DC 20510

Re: Universal Charitable Deduction Amendment

Dear Senator Lankford,

On behalf of the American Council on Education and the undersigned higher education associations, we write in support of your amendment to create an above-the-line deduction for charitable giving for taxpayers not itemizing their deductions.

While we appreciate that the original Senate “phase 3” bill, the “Coronavirus Aid, Relief, and Economic Security (CARES) Act,” included a partial above-the-line deduction for charitable contributions (a so-called Universal Charitable Deduction), the proposed \$300 cap is much too low to address the expected drop in charitable giving this crisis will produce. However, we understand that your bipartisan amendment, which is cosponsored by Senators Coons (D-DE), Klobuchar (D-MN), Lee (R-UT), Scott (R-SC), and Shaheen (D-NH), would substantially increase the effectiveness of this provision by allowing non-itemizing taxpayers to annually deduct charitable gifts up to one-third of the standard deduction (\$4,000 for individuals / \$8,000 for married couples).

All colleges and universities, public and private nonprofit, two- and four-year, are and will continue to be substantially and profoundly impacted by the COVID-19 pandemic. This crisis is causing massive disruption to students, institutional operations, and institutional finances. On some campuses, it is creating an existential threat, potentially resulting in the closure of institutions.

The ripple effects of the pandemic to higher education will reverberate far beyond our campuses. Colleges and universities are often the largest employers in many areas, and serve as economic, civic, and cultural hubs for their communities. Spending by students, faculty, staff, and our institutions support countless local businesses, and the scientific research and development performed on campuses across the country drive our national economy and enhance our global competitiveness.

Your proposed temporary Universal Charitable Deduction—widely supported by the charitable community—would provide a significant giving incentive for all taxpayers during a time of incredible need. It would also provide immediate support to help

colleges and universities continue fulfilling their teaching, research and public service missions.

Accordingly, we strongly support your efforts to enhance charitable giving through your amendment.

Sincerely,

A handwritten signature in black ink, appearing to read "Terry W. Hartle". The signature is fluid and cursive, with the first name "Terry" and last name "Hartle" clearly distinguishable.

Terry W. Hartle
Senior Vice President

On behalf of:

American Association of Community Colleges
American Council on Education
American Dental Education Association
Association of American Universities
Association of Catholic Colleges and Universities
Association of Governing Boards of Universities and Colleges
Association of Jesuit Colleges and Universities
Association of Public and Land-grant Universities
Council for Advancement and Support of Education
Council for Christian Colleges & Universities
Council for Opportunity in Education
Council of Graduate Schools
EDUCAUSE
Hispanic Association of Colleges and Universities
NASPA - Student Affairs Administrators in Higher Education
National Association of College and University Business Officers
National Association of Independent Colleges and Universities
National Council for Community and Education Partnerships