



December 20, 2019

The Honorable Mitch McConnell
United States Senate
317 Russell Senate Office Bldg.
Washington, D.C., 20510

The Honorable Chuck Schumer
United States Senate
322 Hart Senate Office Bldg.
Washington, D.C., 20510

The Honorable Nancy Pelosi
U.S. House of Representatives
1236 Longworth House Office Bldg.
Washington, D.C., 20515

The Honorable Kevin McCarthy
U.S. House of Representatives
2468 Rayburn House Office Bldg.
Washington, D.C., 20515

Cc: Sen. Chuck Grassley, Sen. Ron Wyden, Rep. Rich Neal and Rep. Kevin Brady

Sens. McConnell and Schumer, Congresswoman Pelosi and Congressman McCarthy:

I write today to express my thanks for Congress' passage of the Taxpayer Certainty and Disaster Tax Relief Act of 2019, as an amendment to the Consolidated Appropriations Act of 2020. This legislation rectified and repealed a number of tax provisions, including the parking and transportation fringe benefit tax, the "Cadillac tax" on employer-provided health plans, and the "kiddie tax," which only made higher education more costly for students and the colleges and universities entrusted with providing their education.

In addition, this legislation retroactively extended and reinstated several tax credits, such as the energy efficiency 179D tax credit, which makes it possible for higher education institutions to grow and develop in a fiscally and sustainably sound way, and the above the line tuition deduction that provides reasonable assistance for students in financing their education.

The Consolidated Appropriations Act as a whole affirms for the American people that Congress values the role that higher education, and its related research activities, provides as a public good. Our colleges and universities create and foster the environments where innovation is born, where active and engaged citizens are cultivated, and where future leaders develop. I applaud you in supporting the admirable missions of these institutions.

Sincerely,

A handwritten signature in black ink, appearing to read 'Susan Johnston', written in a cursive style.

Susan Whealler Johnston
President and CEO
National Association of College and University Business Officers