



February 12, 2021

## **Support the Student Empowerment Act, H.R. 605 and S. 44**

On behalf of our activist community, I urge you to contact your representative and senators and ask them to cosponsor the Student Empowerment Act, H.R. 605 and S. 44. Introduced by Rep. Jason Smith (R-Mo.) and Sen. Ted Cruz (R-Texas), the Student Empowerment Act would further expand 529 education savings accounts to include K-12 elementary and secondary school expenses for public, private, and religious schools, including homeschool students.

The Student Empowerment Act amends the part of the Tax Cuts and Jobs Act of 2017 (TCJA) that increased school choice by expanding 529 accounts to include tuition for K-12 elementary and secondary schooling. The expansion of these 529 accounts was a victory for school choice, but a point of order raised by Sen. Bernie Sanders (I-Vt.) during the passage of the TCJA stripped the expansion of its applicability to homeschoolers under the Byrd Rule.

These 529 accounts are tax-benefitted savings plans designed to increase and spur personal savings for forthcoming education expenses. Their use greatly expands school choice, allowing parents to use more of their own money for educational options that best fit their child's needs. This is more critical than ever, during the COVID-19 pandemic reality we are living in, where so many students are falling behind with the lack of in-person learning and need real alternatives.

It is no surprise, but still a shame, that Democrats continue to stifle tailor-fit educational opportunities and advocate instead in favor of the one-size-doesn't-fit-all model of federally-controlled education. Of course this problem has become more apparent as public school and teacher's union hypocrisy is on full display with COVID-19 education policy as children and families struggle, but even so, Democrats show no signs of being willing to give the educational choice relief that students direly need.

The Student Empowerment Act would take a step toward relief for families by allowing homeschool expenses such as tutoring costs, books, and fees associated with standardized tests to be paid for out of 529 accounts. Students with disabilities would be able to use their 529 savings accounts to also pay for

educational therapies. This is incredibly advantageous to students, as they will be further empowered to learn in ways that are customized for their needs, that government-dictated education cannot predict.

More than 75 percent of 529 plans are used by families making \$150,000 or less. Restoring the intent of the Student Opportunity Amendment by expanding 529 education savings accounts to include K-12 expenses for public, private, and homeschool students will help working class and middle-income families save money and better prepare their children for the future by equipping them with the best education available. Once again, this is even more critical while families and students need educational freedom now more than ever. For these reasons, I urge you to contact your representative and senators and ask them to cosponsor the Student Empowerment Act, H.R. 605 and S. 44.

Sincerely,

A handwritten signature in black ink, appearing to read 'Adam Brandon', with a stylized, flowing script.

Adam Brandon  
President, FreedomWorks