



Congress of the United States
House of Representatives
Washington, DC 20515

April 15, 2020

The Honorable Nancy Pelosi
Speaker
U.S. House of Representatives
Washington, DC 20515

The Honorable Mitch McConnell
Majority Leader
U.S. Senate
Washington, DC 20515

The Honorable Kevin McCarthy
Minority Leader
U.S. House of Representatives
Washington, DC 20515

The Honorable Chuck Schumer
Minority Leader
U.S. Senate
Washington, DC 20515

Dear Speaker Pelosi, Leader McCarthy, Leader McConnell, and Leader Schumer:

We are writing to you to ask for your assistance and leadership in helping to find creative solutions to the myriad issues arising from COVID-19. The current global pandemic is hitting many families in our country particularly hard. This is especially true of families with school-age children, as school closures force more and more students to learn from home.

Schools across the county have closed their doors in response to the virus. This has impacted tens of millions of children across the United States who are no longer able to physically attend school. This has led to a need to drastically increase the capability of parents, teachers, and schools to teach children from their homes. The need to implement online and distance learning can add an additional financial burden to family budget worries at this trying time.

That is why we are proposing to allow tax-free distributions to be made from 529 plans for expenses incurred to facilitate schooling while students are required to learn from home.

We are asking you to include in a future COVID-19 relief bill provisions allowing the use of funds from 529 plans to cover expenses related to learning from home. We should allow distributions for such distance learning expenses be treated in the same manner as distributions for qualified higher education expenses and similar distributions for elementary and secondary school tuition. Examples of qualifying expenses incurred in connection with learning from home may include curriculum and curricular materials, books or other instructional materials, online educational materials, tuition for tutoring or educational classes outside of the home, and educational therapies for students with disabilities.

As we continue to look at new and innovative tools to fight this unprecedented challenge, we must think outside the box. We believe that expanding the use of 529 plans for learning from home

expenses during this crisis can help children and families across the country. We look forward to working on this and other initiatives to strengthen our economy and nation.

Sincerely,

A handwritten signature in blue ink, appearing to read "B. Steil", is written over a horizontal line.

Bryan Steil
Member of Congress

Additional Signers

1. Rep. Banks, Jim (IN-3)
2. Rep. Gaetz, Matt (FL-1)
3. Rep. Hagedorn, Jim (MN-1)
4. Rep. Walberg, Tim (MI-7)
5. Rep. Weber, Randy K., Sr. (TX-14)
6. Rep. Flores, Bill (TX-17)
7. Rep. Lamborn, Doug (CO-5)
8. Rep. Steve King (IA-04)
9. Rep. Mark Walker (NC-06)
10. Rep Rick W. Allen (GA-12)
11. Rep. Kenny Marchant (TX-24)
12. Rep. Dan Bishop (NC-09)