



TENNESSEE BOARD OF REGENTS

Office of Tennessee's Community Colleges

1415 Murfreesboro Road, Suite 372 | Nashville, TN 37217-2833 | Phone 615.366.3937 | Fax 615.366.3996 | www.tbr.edu

November 13, 2013

The Honorable Diane Black
U.S. House of Representatives
Washington, DC 20515

Dear Representative Black, *DIANE*

I recently received notice from the American Association of Community Colleges that you just introduced tax credit legislation that is of great benefit to community college students. I fully and strongly support this specific legislation H.R. 3393, the "Student and Family Tax Simplification Act." H.R. 3393 consolidates the Hope Tax Credit, the college tuition deduction, and the Lifetime Learning Credit into the American Opportunity Tax Credit (AOTC), creating a single credit for higher education expenses. The bill permanently extends the AOTC (currently scheduled to expire in 2017) and adjusts an inflation adjustment starting in 2018.

Other positive features of the bill include:

- **Lowering the AOTC's income phase-outs, focusing benefits on those whose incomes are in the bottom 80% of the income distribution i.e., those who are less likely to attend college without financial support.** AACC has long maintained that many college tax financing provisions are overly tilted towards the more affluent, and H.R. 3393 makes an important step in that direction.
- **Expanding aid to low-income students.** The bill increases the maximum "refundable" credit from \$1,000 to \$1,500. It also helpfully changes the rules for awarding the credit. Currently, a family would have to have \$4,000 in expenses to claim the \$1,000 refundable credit; under the new bill, low-income families could claim the full \$1,500 refundable credit after only \$1,500 in eligible expenses. This change will provide great benefit to community college students.
- **Allowing students receiving Pell Grants to also receive the AOTC.** Incredibly, under current law, due to poor coordination between Pell Grants and the tax code, hundreds of thousands of Pell Grant recipients do not qualify for an AOTC. At the same time, individuals coming from

families with incomes up to \$180,000 do receive a credit. Resolving this striking inequity is a longstanding AACC priority, which H.R. 3393 achieves.

- **Relatively small cost.** According to the Joint Committee on Tax, *the Student and Family Tax Simplification Act* would cost \$6.4 billion over 10 years. This is a comparatively small price tag, which is of tremendous political and budgetary importance.

Your long term and ongoing support for community colleges and our students has been demonstrated over many years through both personal and professional involvement with Volunteer State Community College. Your practical experience as a registered nurse, your community college teaching experience, and your service to our college foundation have shown your unfailing support and understanding of the needs of our students and our community colleges.

So it is with both a personal and professional sense of gratitude and appreciation that I applaud your efforts on behalf of all community college students to permanently extend the AOTC.

Respectfully submitted by your friend and supporter,



Dr. Warren R. Nichols
Vice Chancellor for Tennessee's Community Colleges
Tennessee Board of Regents



1480 Nashville Pike ♦ Gallatin, TN 37066-3188
615/230-3500 ♦ Fax 615/230-3502 ♦ www.volstate.edu

Office of the President

November 13, 2013

**The Honorable Diane Black
U.S. House of Representatives
1531 Longworth House Office Building
Washington, DC 20515**

Dear Diane,

I just wanted to drop you a short note and thank you for introducing tax credit legislation that will greatly benefit our students. The consolidation and simplification of the Hope Tax Credit, the college tuition deduction, and the Lifetime Learning Credit into the American Opportunity Tax Credit will support lower income students who attend less expensive institutions like Vol State.

Thanks again for introducing the Student and Family Tax Simplification Act. If there is anything I can do to add support, please let me know.

Sincerely,

A handwritten signature in black ink that reads 'Jerry L. Faulkner'.

**Jerry L. Faulkner, Ph.D.
President**

*See you on the
22nd.*

A Constituent College of the Tennessee Board of Regents

Cleveland State

COMMUNITY COLLEGE

OFFICE OF THE PRESIDENT

November 13, 2013

The Honorable Diane Black
U.S. House of Representatives
Washington, DC 20515

Dear Representative Black:

I would like to thank you for introducing tax credit legislation that is of great benefit to our community college students. Your efforts to move H.R. 3393, the "Student and Family Tax Simplification Act" forward will impact thousands of students. I am so glad that there are folks in Congress like you who realize how important it is that no one is denied an education beyond high school because of their financial situation.

Again, we at Cleveland State Community College appreciate everything you are doing for community colleges and most of all, our students.

Respectfully,



Carl Hite
President

November 21, 2013

The Honorable Diane Black
U.S. House of Representatives
1531 Longworth HOB
Washington, DC 20515

Dear Representative Black:

On behalf of Northeast State Community College, thank you for introducing new tax credit legislation that will have a positive impact on those students who need the most assistance.

The Student and Family Tax Simplification Act (H.R. 3393) aids low-income students by allowing them to receive both Pell Grants and an expanded American Opportunity Tax Credit (AOTC).

By consolidating the Hope Tax Credit and the Lifetime Learning Credit into the AOTC, low-income students are able to seek a single credit for higher education expenses. In fact, H.R. 3393 is an important step in reaching students who might otherwise not attend college without financial support.

As an advocate for the community college system, we appreciate your understanding of the importance of community colleges in the lives of millions of students.

Sincerely,



Janice H. Gilliam, Ed. D.
President
Northeast State Community College
jhgilliam@northeaststate.edu

cc: Robert Cogan, Robert.cogan@mail.house.gov



Roane State

COMMUNITY COLLEGE

276 Patton Lane Harriman, TN 37748-5011
(865) 354-3000 ext. 4501 Fax (865) 882-4601

Office of the President

November 26, 2013

The Honorable Diane Black
U.S. House of Representatives
Washington, DC 20515

Dear Representative Black,

On behalf of Roane State Community College, I want to applaud you for introducing tax credit legislation, H.R. 3393, the "Student and Family Tax Simplification Act," that will have a positive impact on our neediest students. We sincerely appreciate the time and effort you have invested.

As President of Roane State Community College, I also want to convey my deepest respect and support for you as you carry this legislation forward.

Respectfully,

Chris Whaley
President

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(Knox and Blount for Health Sciences)

MOTLOW COLLEGE

My Motlow. My Future.

OFFICE OF THE PRESIDENT

November 15, 2013

The Honorable Diane Black
U.S. House of Representatives
Washington, DC 20515

Dear Representative Black:

I would like to take this opportunity to express my heartfelt thanks to you for your very active participation in advancing tax credit legislation that will benefit community college students.

Your dedication in this important undertaking is very much appreciated by those on all sides who are representing the needs of our low income students.

It takes a leader with foresight, courage, and determination to set a new standard for social responsibility that will inspire our government to focus benefits on helping lower income students. These students are less likely to attend college without financial support.

I understand that right now the legislation is clearly a 'work in progress' which can only be strengthened by input from various community college leaders who care about the future of their students. I look forward to helping advance this important legislation in the coming months ahead.

Thank you for your tireless efforts on behalf of our community college students.

Sincerely,

Dr. MaryLou Apple
President