American Council on Education
Leadership and Advocacy

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February 1, 2017

The Honorable Lloyd Doggett
United States House of Representatives
2307 Rayburn House Office Building
Washington, DC 20515

Re: Endorsement of the Expand American Educational Opportunity Act of 2017

Dear Representative Doggett:

On behalf of the American Council on Education and the undersigned higher education associations, I write to strongly endorse the Expand American Educational Opportunity Act of 2017, which will enhance access to college by making important reforms to the American Opportunity Tax Credit (AOTC) and Lifetime Learning Credit.

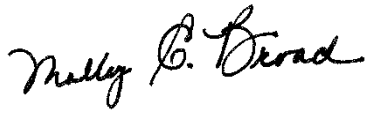
This bill will significantly improve these higher education tax credits by consolidating the AOTC and Lifetime Learning Credit into one simplified, permanent AOTC that will provide up to $2,500 per year in tax relief for students and their families. In addition, the act maintains the expanded eligible expenses and income phase-out thresholds of the AOTC, and replaces current limits on the number of years a student can utilize the AOTC with a $15,000 lifetime cap. Moreover, the act expands the partial refundability of the AOTC up to a maximum of $1,500 and better coordinates the interaction of the credit with the Pell Grant, making college more affordable for low and middle-income students.

We strongly support the goal of this bill to simplify the current higher education tax credits which are overly complex and difficult for students and their families to correctly use. As a result, we believe that this legislation will enhance access by providing more effective assistance toward an associate or bachelor's degree, post-baccalaureate education and lifelong learning.

We are grateful for your long-standing leadership and advocacy on behalf of the American Opportunity Tax Credit, starting with its creation in 2009. This legislation is an extension of that critical leadership which will undoubtedly help millions of college students and

their families. We are pleased to endorse this bill and look forward to assisting in your efforts to advance this important legislation.

Sincerely,



Molly Corbett Broad
President

MCB/ldw

On behalf of:

American Association of Community Colleges
American Association of State Colleges and Universities
American Council on Education
Association of American Universities
Association of Community College Trustees
Association of Jesuit Colleges and Universities
Association of Public and Land-grant Universities
Council for Christian Colleges & Universities
Council for Opportunity in Education
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