

**Congress of the United States**  
**Washington, DC 20515**

September 23, 2021

The Honorable Nancy Pelosi  
Speaker  
U.S. House of Representatives  
H-232, U.S. Capitol  
Washington, D.C. 20515

The Honorable Charles E. Schumer  
Majority Leader  
United States Senate  
S-221, U.S. Capitol  
Washington, D.C. 20510

Dear Speaker Pelosi and Majority Leader Schumer:

Thank you for your work over the past several months to pass farsighted legislation that will be a game changer for hard infrastructure and human infrastructure. This is a once in a generation moment and we must not miss this opportunity to have a lasting impact. To that end, we urge you to retain the Rehabilitation of Historic Schools Act, which the Ways and Means Committee advanced during its recent tax markup, in the final version of the Build Back Better reconciliation bill.

This essential provision would allow public schools to better use the federal rehabilitation tax credit by excepting their buildings from rules requiring reuse in a way that is different from its original use. Currently, public schools cannot use the historic tax credit to finance critical infrastructure updates to crumbling, dilapidated educational facilities. The Covid-19 pandemic has emphasized the importance of education and the consequences of lacking safe, modern spaces for learning – particularly for low-income and minority students.

Expanding the rehabilitation tax credit to encompass public schools would ensure that American children and teachers are learning and working in settings free from serious hazards including mold, lead, and asbestos. Such dangers are particularly acute in the City of Philadelphia, where the average public school is more than 70 years old, and in areas around Virginia, where more than half of public schools statewide are more than 50 years old. While city and state officials have worked with limited funding to address safety risks, school districts across the nation need – and deserve – significant federal resources to provide all American children the opportunity to succeed.

We appreciate your consideration of our request as we all work to advance key measures to help children and families, such as paid leave and the expanded child tax credit.

Sincerely,



Dwight Evans  
Member of Congress



Tim Kaine  
United States Senator