# TOMORROW'S WORKFORCE COALITION

September 27, 2023

**The Honorable Ron Wyden** *Chair, Committee on Finance* U.S. Senate Washington, D.C. 20510

**The Honorable Jason Smith** *Chair, Committee on Ways & Means* U.S. House of Representatives Washington, D.C. 20515 **The Honorable Mike Crapo** *Ranking Member, Committee on Finance* U.S. Senate Washington, D.C. 20510

**The Honorable Richard Neal** *Ranking Member, Committee on Ways & Means* U.S. House of Representatives Washington, D.C. 20515

RE: Support for the Bipartisan, Bicameral Freedom to Invest in Tomorrow's Workforce Act

# Dear Chairman Wyden, Chairman Smith, Ranking Member Crapo and Ranking Member Neal:

The Tomorrow's Workforce Coalition, which includes 652 member organizations that help create and strengthen career opportunities across the economy, supports the bipartisan, bicameral *Freedom to Invest in Tomorrow's Workforce Act* (S. 722 / H.R. 1477). The coalition is grateful to **Senators Klobuchar and Braun** and **Representatives Wittman and Spanberger** for championing this beneficial workforce bill.

The Coalition respectfully urges you to approve the *Freedom to Invest in Tomorrow's Workforce Act* as soon as possible so that students, families and workers can better access the credentials and skills training that help grow strong, resilient careers.

As you know, 529 plans are state-sponsored education savings accounts that are exempt from federal taxes if funds are used to pay for qualified education expenses. These include college, graduate or professional degrees; education programs from Title IV accredited institutions; registered apprenticeships; and certain K-12 tuition and student loan repayments. Under current law, 529 plan **beneficiaries cannot use funds to obtain or maintain recognized postsecondary credentials, including professional, voluntary certifications, licenses and other valuable training and credentials.** 

*The Freedom to Invest in Tomorrow's Workforce Act* would expand qualified expenses under 529 plans to include <u>postsecondary skills training and credentialing programs</u>, such as licenses and nongovernmental certifications. It would also provide valuable tax-advantaged resources for students and workers—with or without a college degree—who pursue career growth, mid-career changes or career pathways that diverge from a typical academic degree.

**The bill would shift the paradigm for 529 plans**—transforming them from "college savings plans" to "career savings plans." Families could save money—utilizing the unique tax advantages that 529 plans offer—for beneficiaries at any stage of their careers and at any education level to boost job prospects and earning potential.<sup>1</sup> Traditional contributors to 529 plans, such as parents and grandparents, cannot know if a two- or four-year college education will be the best or preferred option when establishing a beneficiary's account. This legislation would provide flexibility for 529 beneficiaries to use their plan funds to cover whichever quality educational, training or credentialing programs that best fit their skills development, professional growth and career path; this legislation can support the entire workforce.

The proposal would cost \$85 million over ten years, according to the Joint Committee on Taxation.<sup>2</sup>

Thank you for your service to our country and for your attention to the *Freedom to Invest in Tomorrow's Workforce Act*. Please email Jeff Evans (<u>jevans@asaecenter.org</u>), director of public policy for the American Society of Association Executives, if you or your staff have questions.

Sincerely,

The Tomorrow's Workforce Coalition

Coalition Roster Found on Next Page.

# СС

# The Honorable Michael Bennet

Chair, Subcommittee on Taxation and IRS Oversight Committee on Finance U.S. Senate Washington, D.C. 20510

# The Honorable Mike Kelly

*Chair, Subcommittee on Tax Policy* Committee on Ways & Means U.S. House of Representatives Washington, D.C. 20515

# ENCLOSURE

- <u>S. 722 text</u>
- <u>H.R. 1477 text</u>
- <u>Coalition and legislation one-pager</u> (Updated 9.26.2023)

## <sup>1</sup> Data show that certification and licensure reduce wage gaps by as much as 43 percent. See <u>University of Chicago Human</u> <u>Capital and Economic Opportunity Global Working Group</u>.

<sup>2</sup> Joint Committee on Taxation 7/10/23 response letter to Congressman Rob Wittman's 5/11/23 request for a revenue estimate of the "Freedom to Invest in Tomorrow's Workforce Act."

# The Honorable John Thune

Ranking Member, Subcommittee on Taxation and IRS Oversight Committee on Finance U.S. Senate Washington, D.C. 20510

# The Honorable Mike Thompson

Ranking Member, Subcommittee on Tax Policy Committee on Ways & Means U.S. House of Representatives Washington, D.C. 20515

# ALABAMA

Alabama Council of Association Executives Huntsville Area Association of Realtors & ValleyMLS.com Pridgen Flooring LLC

## ALASKA

Alaska Safety Alliance

## ARIZONA

Pinal Alliance for Economic Growth Arizona Sign Association Colorado Sign Association Nevada Sign Association Northwest Sign Council Utah Sign Association Arizona Nurses Association West and Southeast REALTORS of the Valley, Inc. Arizona Society of Association Executives WorldatWork Arizona LeadingAge Southwest Cable Communications Association Arizona Society of CPAs Ned David Bratspis, PC / RelaxingOne.com Arizona Horse Council

# ARKANSAS

Arkansas Trucking Association Arkansas Society of Association Executives

#### CALIFORNIA

**Diving Equipment and Marketing Association** Alameda Chamber & Economic Alliance California Association of Health Facilities **Quality Care Health Foundation** CASBO California Society of Association Executives Visit Tri-Valley **Receivables Management Association International** Faculty Association of California Community Colleges Construction Contractors Alliance, Inc. Southern California Rental Housing Association American Institute of Architects - Long Beach / South Bay AIA California Desert Chapter Cue Career California Assisted Living Association California Sign Association **Disability Management Employer Coalition** Association Management Services, Inc. Independent Film & Television Alliance California Society of CPAs International Mindfulness Teachers Association (IMTA)

California Park & Recreation Society Tulare Downtown Association Long Beach Convention and Visitors Bureau Blue Sky eLearn, LLC Construction Industry Education Foundation California Homebuilding Foundation

# **COLORADO**

**Financial Planning Association Higher Education Consultants Association** American Association of Post-Acute Care Nursing (AAPACN) Alamosa County Chamber of Commerce American Snowsports Education Association dba PSIA-AASI American Mindfulness Association The Arc - Jefferson, Clear Creek & Gilpin Counties National Board of Surgical Technology and Surgical Assisting National Association of RV Parks and Campgrounds Behavior Analyst Certification Board, Inc. (BACB) The Kyle Group SASE - Society of Asian Scientists & Engineers Colorado Society of Association Executives (CSAE) Professional Association of Therapeutic Horsemanship, Intl. Competency & Credentialing Institute Non-Profit CFO Services LLC Rocky Mountain Heartland Affordable Housing Management Association **Denver Metro BOMA** Limitless ASR Mission Fuel Colorado Pharmacists Society **Obesity Medicine Association** National Ski Areas Association (NSAA) National Ski Patrol (NSP)

## CONNECTICUT

CT Society of Association Executives National Society of Compliance Professionals CT River Valley Chamber of Commerce

## DELAWARE

American Society of Cytopathology Delaware Nurses Association

## **DISTRICT OF COLUMBIA**

American Institute of CPAs (AICPA) American Society of Association Executives Professional Certification Coalition Eye Bank Association of America American Society of Interior Designers Institute for Credentialing Excellence Valve Manufacturers Association American Society of Civil Engineers

Vetted Solutions Americans for the Arts National Demolition Association Lamaze International National Association for Home Care & Hospice CFP Board of Standards **Education Finance Council** Heart Rhythm Society The Nonprofit Alliance American Coatings Association National Association for Gifted Children Senior Executives Association (SEA) Women's Transportation Seminar (WTS) International Information Technology Industry Council (ITI) America's Blood Centers International Franchise Association American Society of Landscape Architects BuildWithin American Pharmacists Association **Board of Pharmacy Specialties** National Association of State Treasurers **College Savings Plans Network** Flock Theory National Certification Commission for Acupuncture and Oriental Medicine The Manufacturing Institute American Geophysical Union **Radio Television Digital News Association** National Association of Nurse Practitioners in Women's Health (NPWH) Kellen **CFA** Institute Household & Commercial Products Association International Downtown Association Insights Association Medical Group Management Association National Roofing Contractors Association **BOMA** International American Council of Engineering Companies American Health Care Association National Center for Assisted Living National Association of Healthcare Access Management (NAHAM) Pharmacy Technician Certification Board Alliance for Continuing Education in the Health Professions Steel Manufacturers Association National Propane Gas Association Society for Maternal Fetal Medicine International Biometric Society Scenic America ADA Independent Bakers Association The American Institute of Architects

McKinley Advisors International Code Council American Council on Education Associated Builders and Contractors National Association of Home Builders National Lumber & Building Material Dealers Association Heating, Air-conditioning, & Refrigeration Distributors International National Housing Endowment American College of Rheumatology Worldwide ERC, Inc. Association of Nutrition & Foodservice Professionals SHRM

# **FLORIDA**

Home Care Association of Florida American Welding Society CenterLink: The Association of LGBTQ Community Centers Joining Forces Consulting Association for Testing and Software Quality Assurance (AT\*SQA) American Software Testing Qualifications Board (ASTQB) Greater Pompano Beach Chamber of Commerce MIAMI Association of REALTORS Greater Zephyrhills Chamber of Commerce Greater Palm Bay Chamber of Commerce Florida Society of Association Executives AMC Source Partners in Association Management BICSI Book Manufacturers' Institute Change by Design Florida Board of Professional Engineers Simon T. Bailey International **BOMA** Orlando American Golf Industry Coalition Dawn Gannon Consulting, LLC Manufacturing Technology Deployment Group Marine Industries Association of Palm Beach County, Inc. Mount Dora Boating Center AMI

## GEORGIA

Georgia Society of Association Executives License Professional Counselors Association GACS National Association of Judiciary Interpreters and Translators (NAJIT) International Society of Arboriculture Association of Energy Engineers World Floor Covering Association SHRM-Atlanta ASHRAE Printing & Imaging Association of Georgia Dice Writing ASPPB Positive Psychology Coaching and Diversity Institute Explore Brookhaven Society for Maintenance and Reliability Professionals (SMRP) Henry County Chamber of Commerce Georgia Restaurant Association IAAP/G3ict

## ILLINOIS

Selected Independent Funeral Homes Illinois Security Professionals Association Niles Chamber of Commerce American Medical Technologists IL CPA Society American Epilepsy Society ISSA, The Worldwide Cleaning Industry Association American Board of Neuroscience Nursing (ABNN) Hospice Medical Director Certification Board **MPH Solutions** Certification Board for Diabetes Care and Education Chicago REALTORS® American Society of Safety Professionals American Health Information Management Association (AHIMA) Association Forum Coalition for the Registration of Exercise Professionals Avenue M Group SITE Solutions by Connell, LLC **Consultants in Association Philanthropy** Association Management Center (AMC) LeadingAge Illinois Healthcare Sterile Processing Association National Certification Corporation National Association of Personal Financial Advisors (NAPFA) State Universities Annuitants Association Edwardsville/Glen Carbon Chamber of Commerce Bostrom American Society for Gastrointestinal Endoscopy Veterinary Medical Association Executives National Association of the Remodeling Industry Institute of Food Technologists Academy of Nutrition and Dietetics Society for Incentive Travel Excellence Agency McKenna American Academy of Pediatric Dentistry Lake Zurich Area Chamber of Commerce Institute of Real Estate Management ASCP Chicago Association of Realtors

National Commission on Correctional Health Care American Society of Anesthesiologists Digital Analytics Association American Society for Clinical Pathology North American Association of Food Equipment Manufacturers (NAFEM) American Association of Oral and Maxillofacial Surgeons Home Builders Association of Illinois Commission on Rehabilitation Counselor Certification (CRCC)

## INDIANA

Association Societies Alliance Indiana Society of Association Executives Indiana CPA Society National Precast Concrete Association Indiana Chamber of Commerce American Alliance of Orthopaedic Executives, Inc. CEDIA Society of Broadcast Engineers, Inc. Indiana Construction Roundtable Foundation Indiana Veterinary Medical Association **BOMA** Indiana Indiana Association of Area Agencies on Aging International Order of the Golden Rule **Board of Certified Safety Professionals** American Society of Baking (ASB) **ETA International** Sigma Kappa Sorority ACEC Indiana

#### IOWA

Iowa Society of CPAs Iowa Society of Association Executives Water Professionals International

#### KANSAS

Grant Professionals Association World Waterpark Association PSI Services GCSAA Golf Course Superintendents Association of America Associated General Contractors (AGC) of Kansas

## **KENTUCKY**

Building Industry Association of Northern Kentucky ABRF KY Society of Association Executives Kentucky Society of CPAs International Coaching Federation NASBLA International Inbound Travel Association

# LOUISIANA

Louisiana Society of Association Executives Louisiana Forestry Association Society of Louisiana CPAs Iberville Chamber of Commerce

#### MAINE

Maine Society of Certified Public Accountants

## MARYLAND

Security Industry Association The Haney Company Association for Intelligent Information Management **Entomological Society of America** McGary Digital INFORMS **Renal Physicians Association ONJO Financial Services Corp** Association for Financial Professionals, Inc. Planner AuthoriTEA American Urological Association American Occupational Therapy Association Pediatric Nursing Certification Board Howard County Chamber of Commerce DelCor Technology Solutions, Inc. Andrew S. Goldschmidt Consulting LLC American Society of Addiction Medicine Association for the Advancement of Blood and Biotherapies (AABB) American Speech-Language-Hearing Association (ASHA) Institute of Hazardous Materials Management Association Activision LLC Maryland Association of CPAs National Foundation for Infectious Diseases DC SHRM American Music Therapy Association Council on Undergraduate Research National Association of Surety Bond Producers (NASBP) National Board for Certification in Occupational Therapy, Inc. (NBCOT) Cadmium Airborne Public Safety Association Anne Arundel County Association of REALTORS® Board of Certification/Accreditation (BOC) National Association of School Psychologists Maryland Horse Breeders Association Marine Trades Association of Maryland National Society of Professional Surveyors (NSPS)

# MASSACHUSETTS

National Board of Trial Advocacy American Council of Engineering Companies of Massachusetts (ACEC/MA) South Shore Realtors, Inc. New England Water Environment Association (NEWEA) PINE - Printing Industries of New England New England Water Works Association, Inc. Massachusetts Society of CPAs Association for Commuter Transportation STEM Advocacy Institute (Bankston Lab)

# MICHIGAN

Experiential Designers & Producers Association Michigan Society of Association Executives National Woods Board Michigan Works! Association SME Michigan Boating Industries Association

#### MINNESOTA

Salon & Spa Professional Association Marine Retailers Association of the Americas **Elevate Management Company** SMTA National Council on Family Relations International Joint Commission on Allied Health Personnel in Ophthalmology Associations North Minnesota Nursery & Landscape Association Advanced Textiles Association Greater Lakes Association of Realtors® Pearson VUE **Customer Experience Professionals Association** Minnesota Society of CPAs AANEM Minnesota Municipal Utilities Association ACA International Midwest Association for Medical Equipment Services & Supplies (MAMES) Southwest Medical Equipment Suppliers Association (SWMESA)

## MISSISSIPPI

National Tile Contractors Association MSAE

### **MISSOURI**

VisionServe Alliance American Association of Orthodontists Electrical Apparatus Service Association (EASA) ARMA International St. Louis Society of Association Executives International Association of Administrative Professionals Owner-Operator Independent Drivers Association

## MONTANA

Montana Society of Association Executives Bitterroot Building Industry Association Montana Dental Association Gap Year Association

## NEBRASKA

Nebraska Society of Certified Public Accountants American Association of Psychiatric Pharmacists (AAPP) Board of Certification, Inc. McBride & Associates

## NEVADA

Institute of Inspection, Cleaning, and Restoration Certification United States Bartenders' Guild Nevada Restaurant Association The American Institute of Architects (AIA) - Nevada Chapter

## **NEW JERSEY**

ASAH...serving the private special education community since 1974 NADCA, The HVAC Inspection, Cleaning and Restoration Association Commission for Case Manager Certification (CCMC) New Jersey Society of CPAs Mid-Atlantic Society of Association Executives New Jersey Dental Association NBCSN Controlled Release Society NAFA Fleet Management Association New Jersey Association of Mental Health and Addiction Agencies, Inc. WeCare4® RSM US LLP Marine Trades Association of New Jersey

## **NEW MEXICO**

New Mexico Society of Association Executives American Society of Radiologic Technologists International Boarding & Pet Services Association New Mexico Biotechnology & Biomedical Association (NMBio)

#### **NEW YORK**

ESTA

Leverage Assessments Guide Dog Foundation for the Blind, Inc. New York Society of Association Executives Empire State Society of Association Executives (ESSAE) United States Institute for Theatre Technology Risk and Insurance Management Society Association of Payment Professionals Capital Region Builders & Remodelers Association Building Owners and Managers Association of Buffalo America's Vet Dogs Society of Independent Show Organizers RAA Digital

# NORTH CAROLINA

International Institute of Building Enclosure Consultants North Carolina Association of Certified Public Accountants (NCACPA) Window Coverings Association of America International Textile and Apparel Association **Insurance Accounting and Systems Association** Wendy Scott & Associates, Inc. **IMI Association Executives SPARK Publications** Association for Home & Hospice Care of North Carolina, Inc. The Chamber, Leading Business in Cabarrus National Board for Certified Counselors, Inc. (NBCC) ISTH MEMA, The Vehicle Suppliers Association Tagoras, Inc. Andrews Chamber of Commerce American Cleft Palate Craniofacial Association SeaCrest Consulting

## OHIO

**Ohio Society of Association Professionals Ohio Hotel & Lodging Association Ohio Association of Career Technical Superintendents** National Tooling and Machining Association Precision Metalforming Association Ohio Chapter International Society of Arboriculture Ohio Association for Career and Technical Education Ohio Society of CPAs Home Builders Association of Greater Cleveland Society for Industrial and Organizational Psychology Ohio Landscape Association American Society for Nondestructive Testing **Ohio Green Industry Association** Ohio Association for the Education of Young Children Council for Health and Human Service Ministries, United Church of Christ Association for Financial Counseling & Planning Education Ohio Trucking Association The Center for Health Affairs Glass Manufacturing Industry Council IEC Central Ohio, Independent Electrical Contractors CHHSM **Educational Theatre Association** Eyes of Freedom Natural Stone Institute Hope, Love, and Dream, Inc.

## **OKLAHOMA**

MHAO Oklahoma Society of Association Executives National Weather Association Aviation Technician Education Council Petroleum Equipment Institute (PEI) Oklahoma Museums Association

## OREGON

Multifamily NW ChickTech Building Commissioning Certification Board Oregon Horse Council Oregon Solar + Storage Industries Association

## PENNSYLVANIA

Tecker International LLC **Oncology Nursing Certification Corporation** National Kitchen & Bath Association PA Aggregates & Concrete Association Hospice and Palliative Credentialing Center PA Restaurant & Lodging Association Education Foundation **IPMI** Indian Valley Chamber of Commerce National Association of Colleges and Employers CrossState Credit Union Association Pennsylvania Builders Association Manufacturer & Business Association Clinical and Laboratory Standards Institute (CLSI) Avlen Advancement Associates **CGFNS** International The Electrical Association of Philadelphia Greene County Chamber of Commercre Drum Meeting Planning & Event Consultants, LLC Pennsylvania Society for Association Excellence **Certification Board for Music Therapists** National Center for Defense Manufacturing and Machining

#### **RHODE ISLAND**

Rhode Island Partnership for Home Care

#### **SOUTH CAROLINA**

South Carolina Society of Association Executives Independent Insurance Agents & Brokers of South Carolina National Golf Course Owners Association Myrtle Beach a chamber of Commerce and CVB South Carolina EMS Association Atlantic Intracoastal Waterway Association

## TENNESSEE

The AAM Group American Association for Laboratory Animal Science Tennessee Society of Association Executives AAGK National Marine Distributors Association Outdoor Power Equipment and Engine Service Association Memphis Medical Society

## TEXAS

Associated Luxury Hotels International (ALHI) **EDPA** International Association of Workforce Professionals IAVM **Texas Society of Association Executives** Texas Air Conditioning Contractors Association - Greater San Antonio Career and Technical Association of Texas **Rowlett Area Chamber & Visitors Center** Association of Texas Professional Educators (ATPE) American Association for Respiratory Care Pro Sports Assembly AMPP North Texas Commission Texas Society of Certified Public Accountants (TXCPA) International Association of Exhibitions and Events American Association of Professional Landmen ABRET Neurodiagnostic Credentialing and Accreditation American Fire Sprinkler Association Visit San Antonio American College of Emergency Physicians **Exhibition Services & Contractors Association** RGV AGC Texas Council of Administrators of Special Education Boating Trade Association of Metropolitan Houston

# VIRGINIA

Virginia529 **Exhibitions & Conferences Alliance** Virginia Water Well Association Rovall Pump & Well Company National Tank Truck Carriers **Commercial Vehicle Training Association** AMS Management Solutions American Council of Engineering Companies of Virginia **Construction Management Association of America Global Cold Chain Alliance** Association for Education and Rehabilitation of the Blind and Visually Impaired **Community Associations Institute** American Horse Council, Inc. AVIXA, The Audiovisual and Integrated Experience Association American Traffic Safety Services Association PMMI American Translators Association Air Conditioning Contractors of America (ACCA) SOLID, LLC Metacred, a division of META Company

Association of the Wall and Ceiling Industry **Community Association Managers International Certification Board** National Association of Insurance and Financial Advisors Plumbing Manufacturers International International Sign Association Pool and Hot Tub Alliance (PHTA) American Society of Travel Advisors (ASTA) Key Advocacy, LLC National Affordable Housing Management Association **Construction Specifications Institute PRINTING United Alliance** ASIS International Argentum Virginia Association of Community Banks United Motorcoach Association Construction Specification Institute Foundation (CSIF) MCI USA American Orthotic & Prosthetic Association National Apartment Association NAAEI American Physical Therapy Association Arete Ink LLC International Accreditors for Continuing Education and Training (IACET) ABC-American Board for Certification in Orthotics, Prosthetics & Pedorthics Irrigation Association Associated General Contractors of Virginia (AGCVA) **RV** Dealers Association National Emergency Number Association American Association for the Study of Liver Diseases Virginia Society of Association Executives **TESOL International Association** Volunteer Fairfax Loudoun County Chamber of Commerce Virginia Trucking Association American Counseling Association Northern Virginia Chamber of Commerce American Association for Marriage and Family Therapy National Stone, Sand and Gravel Association FCCLA, Inc. Registry of Interpreters for the Deaf, Inc. Women In Trucking Association Pipeline Research Council International ChamberRVA Association of Meeting Professionals (AMPs) AMC Institute AIHA **Richmond Academy of Medicine** Culpeper Chamber of Commerce Susan W. Helm LLC National Cancer Registrars Association, Inc.

**Career Education Colleges Universities** American Composites Manufacturers Association **Public Sector HR Association** Women in Print Alliance **XYZ University LLC** Association of Chamber of Commerce Executives National Society of Professional Engineers Effective Database Management, LLC NTCA- The Rural Broadband Association Northern Virginia Hispanic Chamber of Commerce American Public Human Services Association Pet Advocacy Network National Association of Elementary School Principals ACTFL School Nutrition Association Association of Child Life Professionals **Brick Industry Association** Global Business Travel Association American Art Therapy Association **Radiology Business Management Association** International Association of Movers Virginia Society of CPAs Society for Imaging Informatics in Medicine Club Management Association of America Society of General Internal Medicine The Monitoring Association **Telecommunications Industry Association** American Society for Clinical Laboratory Science AICC - The Independent Packaging Association Advice & Consensus Association Strategies, Inc. National Recreation and Park Association Spray Polyurethane Foam Alliance FMI - The Food Industry Association Air Canada National Council on Aging Association of Proposal Management Professionals Whiteford Taylor & Preston, LLP Future Business Leaders of America CLA National Glass Association (NGA) The Lester Group Academy of Managed Care Pharmacy Association of Clinical Research Professionals ASA **DRIVE SMART Virginia** National Business Education Association American Ambulance Association SHRM Fern Expo

# WASHINGTON

APAC GATES Washington Society for Association Excellence Washington Association for Career and Technical Education NW Event Show Central Washington Home Builders Association Building Industry Association of WA Washington Society of CPAs Wipfli

# WEST VIRGINIA

West Virginia Society of CPAs Chamber of Commerce of the Two Virginias AACE International & AACE International Certification Institute Chamber of Commerce of the Mid-Ohio Valley

## **WISCONSIN**

Wisconsin Retired Educators Association Pharmacy Society of Wisconsin AMPED Association Management Wisconsin Society of Association Executives APTA Geriatrics: An Academy of the American Physical Therapy Association Beaver Dam Area Chamber of Commerce Madison Area Builders Association Wisconsin EMS Association Wisconsin EMS Association National Funeral Directors Association Destination Madison ACSESS ASQE American Society of Golf Course Architects