Texas A&M University
Graduate and Professional Student Council
General Assembly
2017-2018 Session

A Resolution Against the Tax Cuts and Jobs Act Provisions That Will Increase Graduate Students’ Tax Burden

Presented by Monica Barbery and Brenna Lin on November 21, 2017

Whereas: The Graduate and Professional Student Council exists to govern and to serve as the voice of all graduate and professional students at Texas A&M University.


Whereas: H.R.1 eliminates section 117(d), which provides 145,000 graduate students nationwide \(^1\), with exemptions for tuition waivers from taxable income.

Whereas: Elimination of 117(d) will most likely result in increases in student debt in order for students to pay these taxes or their tuition. \(^2\)

Whereas: H.R.1 eliminates section 127, which allows employers to offer employees up to $5,250 annually in tuition assistance that is excluded from taxable income.

Whereas: H.R.1 also repeals the Student Loan Interest Deduction, which will remove students’ ability to deduct loan’s interest payments and tuition expenses, likely to result in increases to debt.

And Whereas: The repeal of these sections from the Internal Revenue Code would result in a significant increase in the tax burden of graduate students and may also result in graduate stipends lower than the cost of living.

Let it be Resolved: The Graduate and Professional Student Council strongly discourages Congress to pass the Tax Cuts and Jobs Act with provisions eliminating sections 117(d), 127, and the Student Loan Interest Deduction, in order to allow graduate students to pursue postsecondary degrees without significant financial burden.
Let it be
Further
Resolved:

A copy of this resolution shall be posted and delivered to:

Sen. John Cornyn
U.S. Senate
Sen. Ted Cruz
U.S. Senate
Rep. Jodey Arrington
U.S. Representative
Rep. Brian Babin
U.S. Representative
Rep. Joe Barton
U.S. Representative
Rep. Kevin Brady
U.S. Representative
Rep. Michael C. Burgess
U.S. Representative
Rep. John Carter
U.S. Representative
Rep. Joaquín Castro
U.S. Representative
Rep. Mike Conaway
U.S. Representative
Rep. Henry Cuellar
U.S. Representative
Rep. John Culberson
U.S. Representative
Rep. Lloyd Doggett
U.S. Representative
Rep. Blake Farenthold
U.S. Representative
Rep. Bill Flores
U.S. Representative
Rep. Louie Gohmert
U.S. Representative
Rep. Vicente González
U.S. Representative
Rep. Kay Granger
U.S. Representative
Rep. Al Green
U.S. Representative

Rep. Gene Green  
U.S. Representative  
Rep. Jeb Hensarling  
U.S. Representative  
Rep. Will Hurd  
U.S. Representative  
Rep. Sheila Jackson Lee  
U.S. Representative  
Rep. Eddie Bernice Johnson  
U.S. Representative  
Rep. Sam Johnson  
U.S. Representative  
Rep. Kenny Marchant  
U.S. Representative  
Rep. Michael McCaul  
U.S. Representative  
Rep. Beto O'Rourke  
U.S. Representative  
Rep. Pete Olson  
U.S. Representative  
Rep. Ted Poe  
U.S. Representative  
Rep. John Ratcliffe  
U.S. Representative  
Rep. Pete Sessions  
U.S. Representative  
Rep. Lamar S. Smith  
U.S. Representative  
Rep. Mac Thornberry  
U.S. Representative  
Rep. Marc Veasey  
U.S. Representative  
U.S. Representative  
Rep. Randy Weber  
U.S. Representative  
Rep. Roger Williams  
U.S. Representative  
Scott Sudduth  
Assistant Vice Chancellor  
Dr. Diane Hurtado  

Associate Vice President for Federal Relations
Dr. Mark Zoran
Assistant Associate Provost for Graduate & Professional Studies of Texas A&M University
Mr. Michael K. Young
President of Texas A&M University
Kelly Brown
Editor of The Eagle, Bryan
Josh McCormack
Editor of The Battalion
Matthew Etchells
President of the Graduate and Professional Student Council
Jamie Wangler
Advisor to the Graduate and Professional Student Council
Stefanie Baker
Advisor to the Graduate and Professional Student Council
Dr. Anne Reber
Dean of Student Life of Texas A&M University
Monica Barbery
Author of resolution
Brenna Lin
Author of resolution
Bobby Brooks
Student Body President
Jasmine Wang
SGA Speaker of the Student Senate
Joshua McCormick
Editor-in-Chief of the Battalion

Action Taken: Passed

Certified By: Christian Nygren
Executive Vice President

Date: 12/3/17

Duly Approved By: Matthew Etchells
President