

University of Delaware Graduate Student Government
SR-1718-03

Sponsor: Senator Michael Bush (Mathematics)

Proposal Denouncing Section 1204 of the Tax Cuts and Jobs Act (HR1-115)

WHEREAS the U.S. House of Representatives passed the Tax Cuts and Jobs Act (HR1-115), which, under Section 1204, would make tuition taxable income for graduate students through the elimination of tax-exempt tuition waivers,

WHEREAS under this act, at the University of Delaware each credit hour a graduate student takes, given the current rates, could add up to \$1,770 to their taxable income, and therefore a full-time graduate student who is currently receiving taxable income of \$20,250 could now have taxable income of \$52,110,

WHEREAS the Senate and House are currently in reconciliation and the status of graduate student taxation is unresolved,

WHEREAS the University of Delaware's Graduate Student Government does not believe that this proposed change appropriately represents the income graduate students receive and on November 29th the GSG hosted a rally against this proposed taxation,

WHEREAS the elimination of tax-exempt tuition waivers would decrease the quality of life of University of Delaware's graduate students and make education less accessible for future graduate students, undermining the University's plan for graduate education expansion,

WHEREAS Dennis Assanis, President of the University of Delaware, has reached out to Delaware's federal representatives questioning this change, and Ann Ardis, Senior Vice Provost for Graduate and Professional Education, is also advocating against this change,

BE IT THEREFORE RESOLVED THAT the Graduate Student Government denounces Section 1204 of the Tax Cuts and Jobs Act (HR1-115) and discourages the inclusion of this section in the Congress's final law,

BE IT FURTHER RESOLVED THAT the Graduate Student Government will continue advocating for higher education, both at the University of Delaware and on the national stage, contacting federal representatives as it sees fit,

BE IT FURTHER RESOLVED THAT the Graduate Student Government calls upon the University administration to create a contingency plan, pending the results of Congress's reconciliation, and is as open and transparent as possible with the University of Delaware's graduate students.