



December 8th, 2017

The Honorable Rob Bishop
US House of Representatives
Washington, D.C. 20515

Dear Congressman Bishop,

As student body presidents of each institution of the Utah System of Higher Education, we write to you to express our support for the inclusion of the Student Loan Interest Deduction and Qualified Tuition Reduction in the Tax Cuts and Jobs Act. During the reconciliation process, we hope that you and your fellow colleagues in the House will advocate for fair treatment of graduate students in our state's world-class educational institutions as well as graduate students across the country.

Students at our institutions are deeply concerned about the effect that removing these provisions would have on their ability to access higher education. Many of us have been approached by graduate students who are concerned that they would have to take on an extreme financial burden or even discontinue their studies altogether were these provisions to be removed from the Internal Revenue Code. Though many of our institutions do not have graduate programs, the removal of these provisions would have profound impacts on the post-undergraduate trajectory of students at each Utah System of Higher Education (USHE) institution.

If left unchanged, the House's Tax Cuts and Jobs Act's removal of the Student Loan Interest Deduction and Qualified Tuition Reduction would have potentially disastrous implications for students in our state and across the country. As cited by President Pershing of the University of Utah and President Cockett of Utah State University, graduate enrollment could drop by as much as 20% at public institutions and by a significantly larger percentage at private institutions. This reflects that, especially at the state's research institutions, students are gravely concerned about whether the Qualified Tuition Reduction and Student Loan Interest Deduction will be retained.

Access to graduate programs for Utah students is of critical importance to the state's continued economic success and to the students' personal and professional development. As the Utah Department of Workforce Services has noted, there is a strong, positive correlation between level of education and income for Utahns. As such, a federal investment in tax reductions for students generates a return that far exceeds its cost. It has been estimated that every federal dollar invested in graduate tuition waiver deductions generates \$10-15 in return.

As such, we strongly advocate for the inclusion of these provisions in the final version of the proposed tax reform. Many students, especially lower-income students who are hoping to achieve social mobility through education, are extremely concerned about these provisions, and your leadership would be of vital service to them and to all students. Advocating for the inclusion of these deductions would establish the State of Utah as a champion of the



importance and value of education. At this critical juncture for our nation, Utah has the opportunity to place itself at the zenith of national leadership. Consequently, we believe that the inclusion of these deductions is not only deeply beneficial for our students on a personal level; it is good for the state of Utah and for the nation at large.

Sincerely,

Handwritten signature of Zach Berger in blue ink.

Zach Berger
Student Body President
University of Utah

Handwritten signature of Aynoa Rincon in black ink.

Aynoa Rincon
Student Body President
Salt Lake Community College

Handwritten signature of Seth Robertson in black ink.

Seth Robertson
Student Body President
Snow College

Handwritten signature of Dean Thacker in black ink.

Dean Thacker
Student Body President
Utah State University Eastern

Handwritten signature of Ezra Hainsworth in black ink.

Ezra Hainsworth
Student Body President
Dixie State University

Handwritten signature of Hayden Carroll in black ink.

Hayden Carroll
Student Body President
Southern Utah University

Handwritten signature of Aulola Moli in black ink.

Aulola Moli
Student Body President
Weber State University

Handwritten signature of Michael Scott Peters in blue ink.

Michael Scott Peters
Student Body President
Utah State University

Handwritten signature of Rob Smith in black ink.

Rob Smith
Student Body President
Utah Valley University



December 8th, 2017

The Honorable Orrin Hatch
Chairman Senate Finance Committee
Washington, D.C. 20510

Dear Chairman Hatch,

As student body presidents of each institution of the Utah System of Higher Education, we write to you to express our support for the inclusion of the Student Loan Interest Deduction and Qualified Tuition Reduction in the Tax Cuts and Jobs Act. During the reconciliation process, we hope that you and your fellow colleagues in the Senate will advocate for fair treatment of graduate students in our state's world-class educational institutions as well as graduate students across the country.

Students at our institutions are deeply concerned about the effect that removing these provisions would have on their ability to access higher education. Many of us have been approached by graduate students who are concerned that they would have to take on an extreme financial burden or even discontinue their studies altogether were these provisions to be removed from the Internal Revenue Code. Though many of our institutions do not have graduate programs, the removal of these provisions would have profound impacts on the post-undergraduate trajectory of students at each Utah System of Higher Education (USHE) institution.

If left unchanged, the House's Tax Cuts and Jobs Act's removal of the Student Loan Interest Deduction and Qualified Tuition Reduction would have potentially disastrous implications for students in our state and across the country. As cited by President Pershing of the University of Utah and President Cockett of Utah State University, graduate enrollment could drop by as much as 20% at public institutions and by a significantly larger percentage at private institutions. This reflects that, especially at the state's research institutions, students are gravely concerned about whether the Qualified Tuition Reduction and Student Loan Interest Deduction will be retained.

Access to graduate programs for Utah students is of critical importance to the state's continued economic success and to the students' personal and professional development. As the Utah Department of Workforce Services has noted, there is a strong, positive correlation between level of education and income for Utahns. As such, a federal investment in tax reductions for students generates a return that far exceeds its cost. It has been estimated that every federal dollar invested in graduate tuition waiver deductions generates \$10-15 in return.

As such, we strongly advocate for the inclusion of these provisions in the final version of the proposed tax reform, and we commend their inclusion in the Senate bill. Many students, especially lower-income students who are hoping to achieve social mobility through education, are extremely concerned about these provisions, and your leadership would be of vital service to them and to all students. Advocating for the inclusion of these deductions



would establish the State of Utah as a champion of the importance and value of education. At this critical juncture for our nation, Utah has the opportunity to place itself at the zenith of national leadership. Consequently, we believe that the inclusion of these deductions is not only deeply beneficial for our students on a personal level; it is good for the state of Utah and for the nation at large.

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Student Body President
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Rob Smith
Student Body
President



Utah Valley University