



**GSO Senate Resolution 18.06**

**Concerning the Tax Cuts and Jobs Act**

**Whereas**, graduate employees provide valuable research and teaching labor for Syracuse University;

**Whereas**, the House of Representatives passed a version of the “Tax Cuts and Jobs Act” which includes repeal of Sections 117(d) and 127 of the US Tax Code; changes to employee education assistance; elimination of the Hope Scholarship and Lifelong Learning Credits; and elimination of the tax deduction for student loan interest payments;

**Whereas**, the aforementioned changes, if made into law, would significantly harm the capacity of graduate students at Syracuse University to remain in graduate school as well as deliver their duties as graduate assistants (TAs, GAs, and RAs) and fellows;

**Whereas**, the aforementioned changes, if made into law, would significantly impact graduate-level research and create a chilling effect for prospective graduate students on a national level;

**Whereas**, the aforementioned changes would continue the commodification of higher education, which SU GSO opposes; and

**Whereas**, the aforementioned changes in House version of this bill are opposed by the National Association of Graduate-Professional Students, of which SU GSO is a member, therefore be it

**Resolved**, that SU GSO is unequivocally opposed to the aforementioned changes in the House version;

**Resolved**, that SU GSO urges Chancellor Syverud and the University to continue lobbying for removal of the aforementioned changes;

**Resolved**, that SU GSO urges its members to call Congress expressing concern about the aforementioned changes and communicate how this would personally affect them; and

**Resolved**, that SU GSO urges the Chancellor to prepare and present a specific contingency plan that fully ameliorates the financial effects of this bill and future related bills on graduate students in the event the aforementioned changes are signed into law within 3 business days for students to adequately prepare themselves.