



November 29<sup>th</sup>, 2017

The Honorable Bob Corker  
Dirksen Senate Office Building, SD-425  
Washington, DC 20510

Dear Senator Corker,

As representatives of six of the largest graduate student associations in the state of Tennessee, the Graduate Student Executive Council (GSEC) of the **University of Tennessee Health Science Center (UTHSC)**, the Graduate Student Senate (GSS) of the **University of Tennessee in Knoxville (UTK)**, the Graduate Student Association (GSA) of **Middle Tennessee State University (MTSU)**, the Graduate Student Council (GSC) of **Vanderbilt University**, the Student Government Association (SGA) of **Tennessee Technological University (TN Tech)**, and the Graduate Student Association (GSA) of the **University of Memphis (UofM)**, we are writing to express our concerns about provisions in the *Tax Cut and Jobs Act* that adversely affect the higher education community and, most particularly, graduate students.

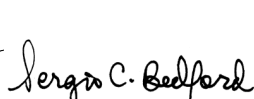
Graduate students across the nation are extremely concerned about the repercussions of the *Tax Cuts and Jobs Act* on higher education. Among several other provisions that would negatively impact the higher education community, repealing **Section 117(d)(5)** from the existing tax code, thereby making tuition waivers a taxable income, would be a terrible setback for graduate students that would seriously compromise our ability to pursue and complete graduate studies. Graduate students already struggle to make ends meet with modest stipends; taxing us on a full year's tuition—money we never see—would make graduate education simply unaffordable.

Universities and graduate students will feel the impact of the *Tax Cuts and Jobs Act* on many levels. At a time when education is increasingly important for economic success, any disincentive to graduate study is incredibly shortsighted. Together, we represent over 16,000 men and women who have chosen Tennessee to advance their careers and obtain the highest degrees possible in their fields of study—students whose work pushes the boundaries of knowledge, fuels our economy, and builds the scientific pillars of the discoveries of tomorrow. Together, we thank you for ensuring key provisions that benefit college and graduate students, such as the *Student Loan Interest Deduction* and the *Qualified Tuition Reductions* for graduate students, are preserved in the Senate bill. As any final measure is considered, we exhort you to keep advocating for these provisions and to protect the tax breaks that make higher education possible.

Thank you for serving the people of Tennessee.

Sincerely,

  
**Daniel Bastardo Blanco**  
GSEC, President  
UTHSC-Memphis

  
**Sergio C. Bedford**  
GSS, President  
UT-Knoxville

  
**Kimberli Conro**  
GSA, President  
MTSU-Murfreesboro

  
**Christopher Tasich**  
GSC, President  
Vanderbilt-Nashville

  
**Rachel M. Martin**  
SGA, President  
TN Tech-Cookeville

  
**Mahbubul Hasan**  
GSA, President  
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