

- I. Call to Order 2:01 p.m.
- II. Roll Call
- III. New Business
  - A. Resolution: Internal Statement on the Tax Cuts and Jobs Act
    1. Advocacy Chair: motion to amend “tax-free” to “tax-exempt” in paragraph 7
      - Second: Physics
      - Discussion: none
      - Vote: unanimously in favor, no abstentions
    2. The Information Services Chair read through the resolution, starting in paragraph 5. There were no suggestions to change paragraph 5.
    3. Minor grammatical or syntactical changes were made to this resolution without official motions.
    4. Geography: motion to add “international students” to the second major bullet in paragraph 6.
      - Second: Health Sciences
      - Discussion: none
      - Vote: unanimously in favor, no abstentions
    5. Political Science: motion to alter the aforementioned bullet-point to “eliminate tax benefits for part-time and full-time graduate students, domestic and international.” This omits mention to non-traditional students, which might conceivably include undergraduate non-traditional students in this language.
      - Second: Sociology
      - Discussion: Public Health expressed concern that we not exclude any graduate students. It was also expressed that, as the *Graduate* Student Senate, we represent graduate students and not undergraduate students.
        - The present wording was found satisfactory to succinctly comprise all graduate students.
      - Vote: unanimously in favor, no abstentions
    6. Physics expressed concern about the vague and hyperbolic wording in paragraph 7. Many other Senators were in agreement with this.
      - The Executive Chair suggested using some language that would reflect that present in the KSU Strategic Roadmap.
    7. Theater & Dance: motion to amend the third sentence of paragraph 7 to mention “undue financial hardships” instead of the previous wording.
      - Second: Geology
      - Discussion: none
      - Vote: unanimously in favor, no abstentions
    8. The Information Services Chair: motion to amend the final sentence of paragraph 7 to read as a list of values in line with the KSU Strategic Roadmap.
      - Second: Political Science
      - Discussion: none
      - Vote: unanimously in favor, no abstentions
    9. Executive Chair: motion to amend the second sentence of paragraph 8 to include “...(including graduate students)...”.
      - Second: Geography
      - Discussion: This parenthetical was included here, as opposed to the previous sentence, because the KSU administration does not

refer to us as employees.

- Vote: unanimously in favor, no abstentions

10. Sociology: motion to approve the Internal Statement in its present form (see Appendix A)

- Second: Biomedical Sciences
- Discussion: none
- Vote: unanimously in favor, no abstentions

B. Resolution: External Statement on the Tax Cuts and Jobs Act

1. The Executive Chair explained that the External Statement is very similar to the Internal Statement. So, many of the portions of the Internal Statement can be simply copied and pasted into the External Statement.

2. Sociology: motion to copy the language from paragraphs 5 and 6 of the Internal Statement into the same place in the External Statement.

- Second: Psychological Science
- Discussion: none
- Vote: unanimously in favor, no abstentions

3. Public Health: motion to copy the language from paragraph 7 of the Internal Statement into the same place in the External Statement—except for the last sentence. This sentence was amended to refer to “American institutions of higher learning.”

- Second: Sociology
- Discussion: none
- Vote: unanimously in favor, no abstentions

4. Sociology: motion to approve the External Statement in its present form (see Appendix B)

- Second: Biological Sciences
- Discussion: none
- Vote: unanimously in favor, no abstentions

V. Announcements

A. PDFs of the final resolutions were will be sent out by the end of the day. Senators and their constituents are invited to share these documents widely.

B. Congressman Jim Renacci represents the district of the Stark Campus (OH-16), and he has voted to repeal the sections for which we are advocating in our resolutions. Senators and their constituents are urged to reach out to Congressman Renacci especially, as well as other Representatives, about these issues.

C. The Senate tax bill includes protection of the provisions for which we are advocating, but we must remember that, assuming that both of these tax bills are approved, all provisions of each have an equal likelihood to become law. So, don't relent on this issue just because the Senate version includes more protection for graduate students!

D. The app Countable is a very useful tool for monitoring Congress and interacting with Senators/Representatives.

VI. Adjournment at 2:57 p.m.

A. Motion by Biological Sciences, second by Computer Science

## VII. Appendix A: Approved version of the Internal Statement on the Tax Cuts and Jobs Act

**Whereas**, the implications caused by the proposed Tax Cuts and Jobs Act, would cause undue financial burden on graduate students receiving tuition waivers;

**Whereas**, the Graduate Student Senate Charter explicitly states (§C-2) that “the GSS shall endeavor at all times to advocate for graduate students in academic and extracurricular matters; Promote the quality in graduate education; and Secure the rights and privileges of graduate students as members of Kent State University and the community at large”; and

**Whereas**, the Graduate Student Senate Charter states (§C-1-c,d) that “GSS shall Provide a channel for communication among graduate students; the university, and the local, state, and national communities; Serve graduate students and represent their interests in the university and the local, state, and national communities”;

**Resolved**, that the following text be adopted for use by the Graduate Student Senate to increase awareness and request assistance from relevant individuals and organizations external to Kent State University:

As you may already be aware, the higher education community is expressly affected by the proposed tax reform bill—the Tax Cuts and Jobs Act. We, as members of the National Association of Graduate-Professional Students (NAGPS), are writing to share our views and concerns with you about this proposed bill, and hope for your support in opposing the provisions that impact members of the higher education community. NAGPS is a non-profit, student run, preeminent organization for graduate-professional students across the US. Since its inception in 1987, NAGPS has represented the interest of graduate-professional students in public and private universities at local, state, regional and national levels.

The Tax Cuts and Jobs Act has many provisions that not only adversely impact universities, but graduate students specifically. These provisions include:

- Repealing of provisions from Tax Reform Bill of 2014:
  - Internal Revenue Code (IRC) Sec. 117(d)
  - IRC Sec. 127
  - Student Loan Interest Deduction
  - The Hope Scholarship Credit & Lifetime Learning Credit
- Altering the American Opportunity Tax Credit to eliminate tax benefits for part-time and full-time graduate students, domestic and international.

Currently, Sec. 117(d) allows institutions to provide tax-free undergraduate-level tuition waivers or reimbursements to employees, spouses and dependents. It also allows tax-free tuition waivers for individuals employed as graduate-level teaching and research assistants. The proposed tax policy would lead to an increase in the tax burden to graduate students through the elimination of the tax-exempt status of tuition remissions. Given the average stipend of a graduate or professional student, the proposed policy will lead to a situation wherein graduate students will experience undue financial hardships. This will also make it difficult for universities to recruit graduate-professional students. Ultimately, this hinders the following priorities of Kent State University: global competitiveness, culture of continuous improvement, and the progress of research and innovation.

Sec. 127 allows an employee to exclude from income up to \$5,250 per year in assistance for any type of educational coursework at the undergraduate and graduate level. Repealing this provision will limit the educational and professional growth of current employees (including graduate students) that keeps them competitive in the global economy.

The impact of the Tax Cuts and Jobs Act will be felt by universities and graduate students on many levels. Ultimately, we ask for your support for the continued improvement of the American higher education system of which Kent State University is a proud and robust member. We ask that you keep graduate students in mind with your legislative and advocacy efforts and oppose these provisions.

With Warmest Regards,

Kent State University Graduate Student Senate (GSS)

## VIII. Appendix B: Approved version of the External Statement on the Tax Cuts and Jobs Act

**Whereas**, the implications caused by the proposed Tax Cuts and Jobs Act, would cause undue financial burden on graduate students receiving tuition waivers;

**Whereas**, the Graduate Student Senate Charter explicitly states (§C-2) that “the GSS shall endeavor at all times to advocate for graduate students in academic and extracurricular matters; Promote the quality in graduate education; and Secure the rights and privileges of graduate students as members of Kent State University and the community at large”; and

**Whereas**, the Graduate Student Senate Charter states (§C-1-c,d) that “GSS shall Provide a channel for communication among graduate students; the university, and the local, state, and national communities; Serve graduate students and represent their interests in the university and the local, state, and national communities”;

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  - Student Loan Interest Deduction
  - The Hope Scholarship Credit & Lifetime Learning Credit
- Altering the American Opportunity Tax Credit to eliminate tax benefits for part-time and full-time graduate students, domestic and international.

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Sec. 127 allows an employee to exclude from income up to \$5,250 per year in assistance for any type of educational coursework at the undergraduate and graduate level. Repealing this provision will limit the educational and professional growth of current employees (including graduate students) that keeps them competitive in the global economy.

The impact of the Tax Cuts and Jobs Act will be felt by universities and graduate students on many levels. Ultimately, we ask for your support for the continued improvement of the American higher education system. We ask you to publicly oppose these provisions of the bill that will negatively impact the entire higher-education community.

With Warmest Regards,

Kent State University Graduate Student Senate (GSS)