



The State University  
of New York

December 12, 2017

Dear Members of the New York Delegation:

On behalf of The State University of New York (SUNY) and the 1.3 million students, 33,000 faculty, and 58,000 employees we represent, we write to express our deep concerns with provisions that will be considered while H.R. 1 Tax Cuts and Jobs Act is conferenced by the House and the Senate.

Although both bills are being touted as tax reform, they include devastating measures that will inhibit the educational, research, and economic development missions of our 64 colleges and universities. The provisions highlighted below would make higher education less accessible and affordable for students, diminish our ability to train the future workforce, and undermine the research enterprise.

#### **Taxing Tuition Waivers**

Tuition waivers reduce the cost of undergraduate and graduate education for SUNY students. Treating tuition waivers as income will increase taxes for SUNY students and families, and put the pursuit of a graduate degree out of reach for many of our students. To remain globally competitive in new cutting-edge technology, discouraging students from attaining advanced degrees is a mistake.

#### **Student Loan Interest Deduction, Lifetime Learning and American Opportunity Tax Credits**

The repeal of the Student Loan Interest Deduction will increase the cost of loan repayment for SUNY graduates with modest incomes. Elimination of the Lifetime Learning Credit coupled with changes to the American Opportunity Tax Credit will have a negative effect on our nontraditional and graduate students.

#### **State and Local Government Income and Property Taxes (SALT)**

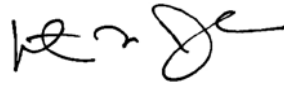
Eliminating deductibility of state and local taxes and capping deduction of property taxes at \$10,000 will be a net tax increase for many New Yorkers. The resulting budget pressure on state and local governments would force a decrease in funding for SUNY, and reduce the positive economic impact we have on our communities.

We urge you to prevent tuition waivers from becoming taxable income, to preserve the Lifetime Learning and the American Opportunity Tax Credits, and to maintain the full income and property tax deductions.

Sincerely yours,

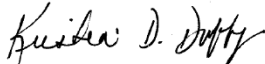


H. Carl McCall  
Chairman



Kristina M. Johnson, Ph.D.  
Chancellor

SUNY Campus Presidents:



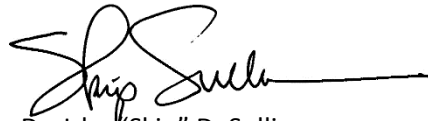
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Dr. Richard Stephens  
Provost & Acting VP, NYS College of Ceramics  
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Dr. Irby "Skip" D. Sullivan  
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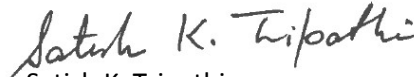
Harvey G. Stenger  
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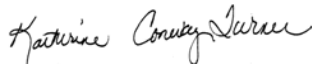
Heidi R. Macpherson, Ph.D.  
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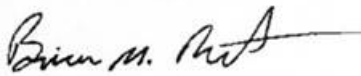
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President, SUNY Canton



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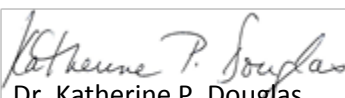
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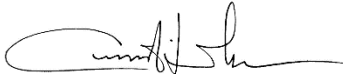
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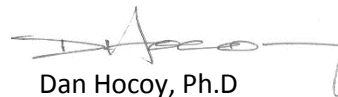
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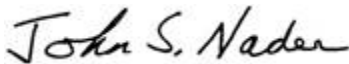
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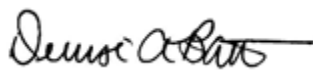
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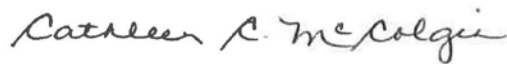
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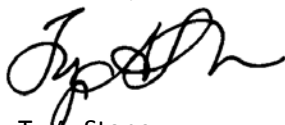
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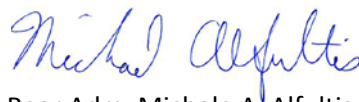
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