December 7, 2017

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

The Honorable Ron Wyden
Ranking Member
Senate Finance Committee
Washington, D.C. 20510

The Honorable Kevin Brady
Chairman
House Ways & Means Committee
Washington, D.C. 20515

The Honorable Richard Neal
Ranking Member
House Ways & Means Committee
Washington, D.C. 20515

Dear Senator Hatch, Senator Wyden, Representative Brady and Representative Neal:

The undersigned organizations represent a broad spectrum of scientific and engineering societies. Together we represent millions of scientists, mathematicians and engineers from around the world, including students studying at U.S. universities and colleges. Now that the Senate and House are conferencing on tax reform, we wanted to reiterate our concern with provisions in the House version of the Tax Cuts and Jobs Act (H.R. 1) that will increase the financial burden for graduate students by repealing existing provisions in tax law.

While the goal of tax reform is to help grow the U.S. economy, the language to repeal the student loan interest deduction, graduate student tuition waivers, the Hope Scholarship Credit, the Lifetime Learning Credit and educational assistance programs ultimately will have the opposite effect. By making advanced education less affordable, it is likely to drive some students away from seeking higher education. Because a majority of graduate students are in the key areas of science, technology, engineering, and math (STEM), these provisions will have an outsized impact in the sciences.

U.S. scientific and technological ingenuity has helped to make our nation one of the most innovative in the world and generated tremendous economic benefit to our country. This inventive spirit starts with people and ideas – and it is our higher-education system that has fostered the development of inventors, entrepreneurs, Nobel Laureates, and business leaders. Repealing the very provisions that allow graduate students to continue to study in critical STEM fields means that we will be shutting the door on new opportunities for discovery, exploration and innovation.

For these reasons, we urge you to preserve the critical graduate student tax benefit provisions, especially sections 117(d), 117(d)(5), and 127.

Sincerely,

American Anthropological Association
American Association for the Advancement of Science
American Association for Dental Research



American Association of Pharmaceutical Scientists
American Association of Physicists in Medicine
American Association of Physics Teachers
American Astronomical Society
American Chemical Society
American Educational Research Association
American Geophysical Union
American Geosciences Institute
American Institute for Medical and Biological Engineering
American Institute of Physics
American Mathematical Society
American Meteorological Society
American Physical Society
American Physiological Society
American Psychological Association
American Public Health Association
American Society for Animal Science
American Society for Cell Biology
American Society for Engineering Education
American Society for Microbiology
American Society of Agronomy
American Society of Plant Biologists
American Sociological Association
American Statistical Association
Association for Applied Psychophysiology and Biofeedback
Association for Psychological Science
Association for Research in Vision and Ophthalmology
Association of Population Centers
Behavior Genetics Association
Coalition for the Life Sciences
Consortium for Ocean Leadership
Consortium of Social Science Associations
Council of Scientific Society Presidents
Crop Science Society of America
Ecological Society of America
Entomological Society of America
Federation of Associations in Behavioral and Brain Sciences
Genetics Society of America
Human Factors and Ergonomics Society
International Society for Developmental Psychobiology
Linguistic Society of America
Midwest Political Science Association
National Association for the Advancement of Animal Science
National Association of Geoscience Teachers
National Association of Marine Laboratories
National Council for Science and the Environment

National Ground Water Association
OSA-The Optical Society
Population Association of America
Psychonomic Society
Research!America
Sigma Xi, The Scientific Research Honor Society
Society for Behavioral Neuroendocrinology
Society for Biomaterials
Society for Computers in Psychology
Society for Industrial and Applied Mathematics
Society for Neuroscience
Society for Personality and Social Psychology
Society for Research in Child Development
Society for the Scientific Study of Reading
Soil Science Society of America
Supporters of Agricultural Research (SoAR)
The Oceanography Society
The Planetary Society
The Society for Text and Discourse

cc: Members of the Tax Cuts and Jobs Act Conference Committee