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Shortsighted Tax Policy: Senate and House Tax Reform Bills Would Increase Burdens on Universities and Students

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The *New England Journal of Higher Education* has published the article, “Shortsighted Tax Policy: Senate and House Tax Reform Bills Would Increase Burdens on Universities and Students” written by Matthew Morris. Below is an excerpt from the article:

The House bill and, to a lesser extent, the Senate bill include a package of comprehensive revisions to the traditional tax-exempt status of colleges and universities that would be unlikely to withstand scrutiny if proposed independently of major tax reform legislation. But in the context of so many other significant tax reform proposals—most notably, reducing the corporate income tax rate to 25% and shifting to a territorial corporate tax system—these proposed tax changes for colleges, universities, and their students fly relatively low on our collective radar.

Read the full article on the [New England Journal of Higher Education website](#).