**SAMPLE LETTER TO REPRESENTATIVE – EDUCATION**

November \_\_, 2017

The Honorable [First and Last Name]

(room #) (name) House Office Building

United States House of Representatives

Washington, D.C. 20515

RE: Proposed Tax Cuts and Jobs Act H.R. 1 introduced by the Honorable Mr. Brady of Texas to the House Ways and Means Committee on November 2, 2017

Dear Representative [last name],

My name is [your name] and I am a constituent. I am the [corporate title] of [name of school or college]. I am writing to strongly urge you to strike Section 3601 of the Tax Cuts and Jobs Act which proposes to eliminate tax-exempt bonds issued for the benefit of ALL 501(c)(3) hospitals, retirement communities, colleges and other nonprofits effective December 31, 2017.

The elimination of tax-exempt financing will force 501(c)(3) borrowers, like our organization, to pay higher borrowing costs to finance critical educational infrastructure projects which are cornerstones of the communities you represent. Based on historical differences between taxable and tax-exempt rates, the loss of tax-exempt financing is likely to cost 501(c)(3) borrowers, like our organization, an additional $3 million over 30 years for every $10 million of bonds. These higher borrowing costs likely will be passed on to students and other users of the facilities that we finance with tax-exempt bonds.

These provisions will have the unintended consequence of harming your constituents by increasing tuition costs and the burden on government.

[In addition, I urge you to delete Section 3602 of the Tax Cuts and Jobs Act which proposes to eliminate the ability to issue tax-exempt advance refunding bonds after December 31, 2017. For 501(c)(3) organizations like ours, this proposal is secondary in importance to striking Section 3601, which will altogether eliminate our ability to issue tax-exempt bonds. However, if our ability to issue tax-exempt bonds is retained, preventing organizations like ours from refinancing our tax-exempt bonds by taking advantage of lower interest rates before our outstanding bonds can be called, will have significant negative financial consequences for our organization.]

[Insert language regarding other problematic provisions of the Act]

[Insert Contact Information]. I am happy to serve as a point of contact for your office.