Mr. TURNER. Madam Speaker, I thank the chairman for working diligently to create the Tax Cuts and Jobs Act that will give a tax break to the middle class. After speaking to both Speaker PAUL RYAN and Ways and Means Committee member TOM REED, I believe that an unintended consequence of this bill would hinder middle class Americans pursuing a higher education degree in an attempt to better their lives. These consequences will affect the education of employees of universities, graduate students, and employees receiving employer-provided education benefits. Madam Speaker, under current law, higher education institutions can provide tax-free tuition waivers or reimbursement to employees, spouses, and dependents. Secondly, many universities provide graduate students, including Ph.D. candidates, with tuition relief and stipends, which they can utilize while pursuing their degree. Several of my constituents, including my niece, Sarah Schiavone, who is a Ph.D. student, would be impacted by this. Thirdly, employer-provided education incentives are currently not taxed. I offered two amendments, amendments 20 and 21, to H.R. 1 that would have kept these qualified tuition reduction benefits and currently would have provided for them to continue. The SPEAKER pro tempore. The time of the gentleman has expired. Mr. BRADY of Texas. Madam Speaker, I inadvertently cut the gentleman short. I yield the gentleman an additional 2 minutes. Mr. TURNER. I know the Senate is working on their version of the tax reform package, and, as of today, the Senate bill does not include the repeal of these vital education permits. Mr. Chairman, I would like your assurances that the current status of these education benefits will be protected during conference debate. I am requesting you continue to work with my office as we, together, address this issue.

Mr. RODNEY DAVIS of Illinois. Will the gentleman yield? Mr. TURNER. I yield to the gentleman from Illinois. Mr. RODNEY DAVIS of Illinois. It is a privilege to be able to work with the gentleman on this issue, and, Mr. Chairman, it is a privilege to work with you. With eight colleges and universities in my district, I cannot ignore the impact that eliminating this section that Mr. TURNER eloquently explained—the impact it may have on the students and the employees in my district at all of those institutions. The University of Illinois, the largest university in my district, provided $184 million in tuition waivers to 1,387 faculty and staff last year alone; 1,100 of those employees made less than $75,000. I am worried, too, that that is going to have a tremendous impact on graduate students. I am worried it is going to have an impact on the custodians and the assistants in the Registrar’s Office who are just working at these institutions to be able to send their son or daughter to college. So I look forward to working with Mr. TURNER and Mr. Chairman and working toward a solution.

Mr. BRADY of Texas. Will the gentleman yield? Mr. TURNER. I yield to the gentleman. Mr. BRADY of Texas. Madam Speaker, I would like to thank Mr. TURNER and Mr. DAVIS for raising this important issue. On the committee, Representatives MEEHAN and LYNN JENKINS led the discussion and share your sentiments. I have a keen interest in this issue. I will work with you toward a positive solution on tuition assistance in conference with the Senate.

***