

Passed by unanimous consent
3/3/15

A.R. 34

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In Support of Creating a Tax Holiday for College Textbooks

Authors: Mr. Tanner Long (*Representative, College of Liberal Arts*)

Sponsors: Mr. Tanner Long (*Representative, College of Liberal Arts*) and Mr. James "Jamie" Nalley (*Chair, Student Affairs Committee*)

WHEREAS, Student Government serves as the official voice of students at the University of Texas at Austin; and,

WHEREAS, The College Board found that the average estimated full-time undergraduate textbook and supplies budget is \$1,225 for the 2014-2015 school year at a four-year public institution¹; and,

WHEREAS, Between 2002 and 2012, college textbooks have increased in price by 82%², approximately three times the rate of inflation³; and,

WHEREAS, The University of Texas at Austin has seen a 132% increase in total tuition between Fall 2003 and Fall 2010⁴; and,

WHEREAS, Texas currently has a tax holiday for school supplies, backpacks, clothing and footwear each August for a three-day period⁵; and,

WHEREAS, Twenty-one states have college textbooks sales tax exemptions with certain restrictions⁶; and,

¹ "Average Estimated Undergraduate Budgets, 2014-15." Average Estimated Undergraduate Budgets, 2014-15. The College Board, n.d. Web. 06 Jan. 2015. <<http://trends.collegeboard.org/college-pricing/figures-tables/average-estimated-undergraduate-budgets-2014-15>>.

² United States of America. Government Accountability Office. College Textbooks: Students Have Greater Access to Textbook Information. United States Government Accountability Office, June 2013. Web. 6 Jan. 2015. <<http://www.gao.gov/assets/660/655066.pdf>>.

³ Senack, Ethan. Fixing the Broken Textbook Market: How Students Respond To High Textbook Costs And Demand Alternatives. Rep. Student Public Interest Research Group, Jan. 2014. Web. 6 Jan. 2015.

<<http://www.uspirg.org/sites/pirg/files/reports/NATIONAL%20Fixing%20Broken%20Textbooks%20Report1.pdf>>

⁴ Texas Higher Education Coordinating Board Tuition and Fees Data. Rep. Texas Higher Education Coordinating Board, Mar. 2011. Web. 6 Jan. 2015. <<http://www.thehb.state.tx.us/reports/pdf/2266.PDF>>.

⁵ TX. Subchapter H, Chapter 151, Tax Code. § 151.326-151.327

WHEREAS, Texas Senate Bill 232, filed by Senator Charles Schwertner (R-Georgetown), would allow a seven-day period of tax-free college textbooks in August and January⁶; and,

WHEREAS, With rising tuitions costs and textbook prices, a college textbook tax holiday would save college students money each semester; and therefore,

BE IT RESOLVED, The University of Texas at Austin Student Government supports the creation of a tax holiday for college textbooks; and therefore,

BE IT FURTHER RESOLVED, The University of Texas at Austin Student Government strongly encourages the Texas Legislature and Governor Greg Abbott to approve such a bill that establishes a college textbook tax holiday; and therefore,

BE IT FURTHER RESOLVED, That a copy of this resolution be sent to Mr. Bill Powers, President of the University of Texas at Austin; Mr. Greg Abbott, Governor of the State of Texas; Mr. Dan Patrick, Lieutenant Governor of the State of Texas; Mr. Joe Straus, Speaker of the Texas House; Mr. Charles Schwertner, Texas State Senator for District 5; Mr. Kirk Watson, Texas State Senator for District 14; Mr. Elliott Naishtat, Texas State Representative for District 49; and Mr. Carlos Martinez, Associate Vice President for Governmental Relations at the University of Texas at Austin.

⁶ Karr, Jane. "Tax on Textbooks? Yes and No." The New York Times. The New York Times, 02 Nov. 2013. Web. 06 Jan. 2015. <http://www.nytimes.com/2013/11/03/education/edlife/tax-on-textbooks-yes-and-no.html?_r=0>.