



April 15, 2013

Dear Chairman Camp and Working Group Chairman Reichert:

We write to ask the Ways and Means Committee to consider including the Collegiate Housing and Infrastructure Act (CHIA) (H.R. 1449/S.654) in the Charitable/Exempt Organization section of the House's pending comprehensive tax reform legislation. This legislation will help make college more affordable for several hundred thousand college students each year, will create thousands of manufacturing and construction jobs nationwide, and will help relieve the financial pressure state colleges and universities face as they deal with growing enrollments and shrinking budgets.

For students attending public universities, the cost of room and board is often more expensive than the cost of tuition, so any Congressional solutions to make college more affordable must be aimed in part at improving the amount and quality of safe and affordable not-for-profit housing available on campuses nationwide in the future.

CHIA fixes a glitch in the tax code that currently allows colleges and universities to use tax-deductible charitable contributions to build, maintain or improve their not-for-profit student housing while preventing the owners of other not-for-profit student housing from doing the same thing. Ending this arbitrary distinction would treat all not-for-profit student housing nationwide in a similar fashion under the tax code, improving the cost-effective options for students who need safe, modern and affordable housing. CHIA will cost about \$15 million per year according to the last score provided for CHIA by the Joint Committee on Taxation (\$148 million over ten years) but it would unlock hundreds of millions of dollars in future annual charitable giving that would stimulate the construction or improvement of affordable college student housing.

CHIA was first introduced in 2003 by Congressman Paul Ryan (R-WI) and then-Congressman Ben Cardin (D-MD). In September of 2003, it was attached to the Charitable Giving Act that passed the House by a vote of 408-13 but this bill never became law because no conference was held to resolve House and Senate differences in their respective charitable giving legislation. CHIA has been reintroduced each Congress since 2005 and has garnered enough bipartisan support to annually be in the top 1-2% of all tax legislation in terms of co-sponsors. In the current Congress, there are approximately 200 Representatives who are past co-sponsors of CHIA (including Chairman Camp and many current members of the Ways and Means Committee) as well as more than 30 Senators who are past co-sponsors.

CHIA has strong support in the higher education community as more than 90 universities nationwide have asked Congress to pass the bill. It has been endorsed by groups such as the American Association of State Colleges and Universities (AASCU), the Associated Builders and Contractors (ABC), and the National Fire Sprinkler Association (NFSA).

Fraternity and sorority housing is a very visible portion of the not-for-profit student housing market as our organizations house more than 250,000 students each year. We operate that housing at no cost to the institution, and many public schools need our housing stock to handle the demand for growing student populations at a time when state budgets will not allow for construction or renovation of student housing facilities. We are the second largest landlord for students nationwide, after the host institutions themselves, but due to the glitch in the tax code, our housing lacks access to the sources of capital universities can use to build and maintain their student housing. We have identified more than \$1 billion in housing projects nationwide that would be able to occur after CHIA passes, creating thousands of construction, trade and manufacturing jobs in

the process. The result of CHIA passing means more life safety equipment, more capacity and better living conditions for several hundred thousand students each year, all at prices that help reduce the staggering student loan debts that undermine the future economic conditions of today's students.

We encourage the Charitable/Exempt Organization Tax Reform Working Group to examine the merits of CHIA and to add it to your draft of comprehensive tax reform legislation. CHIA is the rare piece of legislation that combines positive job creation impacts with the long-term benefit of reducing student debt by ending the arbitrary distinction that prevents charitable entities from providing as much safe and affordable not-for-profit student housing as is needed for today's student population.

We have attached some more detailed information on CHIA for your review. We are available to serve as a resource to the Committee as they consider CHIA for inclusion in the tax reform process. Thank you for your consideration of this small but important issue for college students.

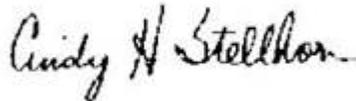
Sincerely Yours,



Jane H. Sutton, Chairman
National Panhellenic Conference



Peter Smithhisler, President & CEO
North-American Interfraternity Conference



Cindy Stellhorn, President
Fraternity and Sorority Political Action Committee