

**Council of Graduate Students
Michigan State University**

Resolution: 24-FS-17

Title: A Resolution to Approve Ballot Language for 2025 COGS Tax Referendum

Introduced by: Executive Board

Introduced on: November 20, 2024

**THE COUNCIL OF GRADUATE STUDENTS OF MICHIGAN STATE
UNIVERSITY ENACTS:**

WHEREAS, Michigan State University requires tax-collecting entities, including COGS, to hold a referendum (i.e. a vote) every three (3) years amongst their constituents to determine whether the constituents are still in favor of taxation or in favor of modifications to taxation rates; and,

WHEREAS, the current COGS tax is applied to all enrolled graduate and professional students every semester at a rate of \$11 per student for Fall, \$11 per student for Spring, and \$5 per student for Summer semesters, such that a single graduate or professional student enrolled in all three semesters for a given academic year pays a total of \$27 in taxes over the course of that academic year; and,

WHEREAS, the previous COGS tax referendum was in April 2022, meaning that the next tax referendum is scheduled for 2025; and,

WHEREAS, a referendum to continue the COGS tax will involve a vote amongst the entire graduate and professional student population at MSU, not just the representatives serving on the COGS Full Council; and,

WHEREAS, the referendum is required to include a vote determining whether graduate and professional students at MSU want to continue being taxed at the current rate; and,

WHEREAS, the referendum can optionally include a separate vote to determine whether any changes should be made to the taxation rate; and,

RECOGNIZING, that graduate and professional students face many financial struggles and so COGS is obligated to limit the burden of its tax as much as possible and maximize the value of the tax already being collected; therefore, be it,

RESOLVED, that the Full Council approves of the following language to be included in the next COGS tax referendum:

Explanation: In accordance with the MSU Student Fee Collection Policy, the Council of Graduate Students (COGS) must hold a graduate student referendum to re-establish its collection of the tax every three (3) years. These are the sole operating funds for COGS. Recognizing that graduate and professional students face many financial struggles, COGS is not seeking to increase the COGS tax beyond its current rate, which is \$11.00 in the Fall Semester, \$11.00 in the Spring Semester, and \$5.00 in the Summer Semester. COGS also allows students that wish to not pay the tax for a given semester to submit a refund request to the COGS office within the first ten (10) class days of the semester.

Some of the key initiatives COGS accomplished with tax funds during the previous year include:

- *Holding numerous social and wellness events open to all MSU graduate and professional student events throughout the year, including a Fall Welcome celebration with over 600 attendees, bi-weekly Coffee and Connection events, ice skating, planetarium nights, and more.*
- *Awarding a total of \$18,000 in conference travel funds to over 60 graduate and professional students who traveled to 20 states and 6 countries to present their research*
- *Awarding over \$19,800.00 to 25 graduate and professional student organizations hosting events for graduate & professional students*
- *Providing over 1000 hours of free legal representation to Graduate and Professional Students facing legal hardships (most often landlord-tenant disputes) through Student Legal Services*
- *Donating \$8000 to MSU Student Food Bank to support operations that assist all students, including graduate and professional students*

Click here for full report on how COGS tax funds were used during the 2023-2024 academic year

Click here for the COGS Tax Referendum Renewal Resolution passed by COGS Full Council on November 20th, 2024

Question: Shall the University continue to collect on behalf of COGS \$11.00 for fall and spring semester and \$5.00 for summer semester provided that a student may request a refund, if so desired, within the first ten (10) class days for each academic semester the tax is collected?

; and, be it further,

RESOLVED, This resolution will take effect at the end of the Full Council meeting in which it was adopted.

VOTED ON:

VOTE TOTALS:

34 FOR
0 AGAINST
1 ABSTAIN



Recording Secretary



President