

BOARD OF TRUSTEES

PRESIDENT

Jenny Hartfelder, PE, PMP
Denver, CO

PRESIDENT-ELECT

Thomas E. Kunetz, PE, BCEE
Chicago, IL

VICE PRESIDENT

Jacqueline A. Jarrell, PE
Charlotte, NC

PAST PRESIDENT

Rick Warner, PE
Reno, NV

TREASURER

Jamie Eichenberger, PE
Denver, CO

SECRETARY and
WEF EXECUTIVE DIRECTOR
Eileen J. O'Neill, Ph.D.
Alexandria, VA

Lynn Broaddus, Ph.D., M.B.A.
Minneapolis, MN

Joan B. Hawley, PE
Muskego, WI

Claus Homann
Aarhus, Denmark

Mark Poling
Hillsboro, OR

Peter Vanrolleghem, Ph.D., ing.
Quebec, QC, Canada

Ifetayo Venner, PE, ENV SP
Tampa, FL

November 21, 2017

The Honorable Orrin Hatch
Chairman
U.S. Senate Committee on Finance
219 Dirksen Senate Office Building
Washington, DC 20510

The Honorable Ron Wyden
Ranking Member
U.S. Senate Committee on Finance
219 Dirksen Senate Office Building
Washington, DC 20510

RE: Removal of Sec. 13702 from the Tax Cuts and Jobs Act

Dear Chairman Hatch and Ranking Member Wyden:

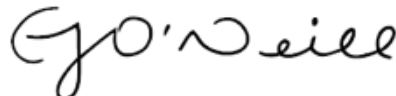
The Water Environment Federation (WEF) writes to respectfully request that Section 13702, Name and Logo Royalties Treated as Unrelated Business Taxable Income, be removed from the Senate version of the Tax Cuts and Jobs Act. This provision will have detrimental impacts upon WEF and our 40 independent state-based Member Associations. Section 13702 will disrupt a revenue stream that enables us to keep membership rates low and to provide robust professional development and educational resources to our members. A core mission of WEF and our Member Associations is to enrich the technical and professional expertise of water professionals working in nearly every community in the nation so that Americans have clean water and businesses have reliable water services.

WEF is the technical and professional association for individuals in the United States and worldwide building and operating Water Resource Recovery Facilities (a.k.a. wastewater treatment facilities) and stormwater management systems. Our members also work in the private sector, for water technology providers, and in research and academia. Our 34,000 members are on the front lines of the challenges communities face maintaining and operating treatment infrastructure.

Since many of WEF's members are water professionals working for public agencies or entities serving public agencies, we make a concerted effort to minimize costs to members. As 501(c)(3) tax-exempt, public purpose organizations, WEF and its independent Member Associations operate in conformity with well established budgeting and revenue generating practices for non-profits. While royalties from the use of logos and name is not a primary revenue stream, it is an important source of income that offsets the cost of educational programs.

Once again, please remove Section 13702 from the Senate tax reform bill. Thank you for the opportunity to comment on this important matter.

Sincerely,



Eileen J. O'Neill, Ph.D.
Water Environment Federation
Executive Director