Student Assembly

Resolution 20: Protecting Minority-Based Programs at Cornell

Abstract: Calling on Cornell University to protect programs supporting minority students from proposed federal regulations threatening universities' tax-exempt status.

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Reviewed by: Diversity, Equity and Inclusion Committee 10/03/2026

Type of Action: Recommendation

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Whereas, on September 3, 2026, the Treasury Department and IRS proposed regulations that could revoke the tax-exempt status of private universities with programs the federal government considers discriminatory based on race or ethnicity [1];

Whereas, the proposal could affect approximately **18,000 private schools** and applies not only to admissions, but also scholarships, financial aid, athletics, and other school-supported programs [2];

Whereas, the proposal would remove longstanding IRS guidance allowing certain minority-focused programs meant to advance a school's nondiscrimination policy and would instead treat efforts to address past discrimination or promote diversity as discriminatory [3];

Whereas, the Student Assembly rejects this **facade of nondiscrimination**, as programs created to address historic exclusion and unequal access promote, rather than undermine, nondiscrimination;

Whereas, this is especially important at institutions like Cornell, which have historically been predominantly white and where minority-based programs provide resources, community, and opportunities for student groups historically excluded from higher education;

Whereas, legal scholars have questioned the federal government's authority to impose these restrictions, and significant legal challenges are expected if the regulations are finalized [4];

Whereas, these regulations are **not yet final**, and Cornell has no plausible reason to alter or eliminate programs in anticipation of rules that may change or face legal challenges*;*

Be it therefore resolved, the Student Assembly calls on Cornell University to protect minority-based scholarships, programs, resources, and opportunities **to the fullest extent permitted by law**;

Be it further resolved, Cornell shall be urged not to preemptively alter, eliminate, defund, or weaken these programs because of proposed federal regulations or political pressure;

Be it further resolved, Cornell shall be urged to use **every lawful avenue available** to defend these programs, including legal challenges, participation in the federal rulemaking process, and cooperation with other universities and higher-education organizations;

Be it further resolved, Cornell shall provide students with clear and regular updates in correlation to any new status of these regulations, which Cornell programs may be affected, and any actions the University plans to take in response;

Be it further resolved, Cornell shall maintain communication with all impacted programs in the event of any change to regulation; In the event that legislation demands change to current programming, programs will be consulted and involved in any actions the University plans to take in response;

Be it finally resolved, the Student Assembly affirms that fulfilling Cornell's commitment to **"any person, any study"** requires protecting the programs that help students historically excluded from higher education fully access and participate in the University.

Respectfully Submitted,

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Works Cited

[1] Duehren, Andrew, and Michael C. Bender. "Nytimes.com." *nytimes.com*, The New York Times, 3 Sept. 2026, www.nytimes.com/2026/09/03/business/economy/trump-irs-college-nonprofits.html.

[2] The Associated Press. "Trump Administration Pushes to Remove Tax Exemption for Private Colleges with DEI Policies." *NPR*, 4 Sept. 2026, www.npr.org/2026/09/04/g-s1-141947/trump-administration-pushes-to-remove-tax-exemption-for-private-colleges-with-dei-policies.

[3] "New IRS Nondiscrimination Rules: What Private Schools Should Review." CLAconnect, 24 Sept. 2026, www.claconnect.com/en/resources/articles/26/racial-nondiscrimination-rules.

[4] Schmidt, Elizabeth. "Why the Trump administration's bid to end diversity efforts at nonprofit schools is likely to get tied up in court." *nonprofitquarterly.org*, NonProfit Quarterly, 30 Sept. 2026, nonprofitquarterly.org/why-the-trump-administrations-bid-to-end-diversity-efforts-at-nonprofit-schools-is-likely-to-get-tied-up-in-court/.