



July 13, 2017

The Honorable Orrin G. Hatch
Chairman
Committee on Finance
United States Senate
219 Dirksen Senate Office Building
Washington, D.C. 20510

Dear Chairman Hatch:

On behalf of our nationwide membership, Freedom Partners Chamber of Commerce strongly supports enacting pro-growth, comprehensive tax reform to bring much-needed relief to American families and businesses. Congress and the president have a once-in-a-generation opportunity to “un-rig” the system by creating a pro-growth tax code that is flatter, fairer, and simpler and we stand ready to work with you and the members of your committee to make bold tax reform a reality.

Freedom Partners believes an ideal tax policy would reduce complexity, create a more level playing field, expand opportunity for everyone, and lower the tax burden as much as possible for hardworking Americans, while continuing to fund the core functions of government. To that end, we have put forth a positive tax reform vision based on [five principles](#): simplicity, efficiency, equitability, predictability, and no new burden on taxpayers – specifically no border adjustment tax.

Both the House and Senate are considering several bold tax reform proposals that would be a significant step in the right direction. We are also encouraged by the Trump Administration’s commitment to tax reform and believe the president’s April tax reform outline is consistent with our five principles and could be used by your committee as a framework for comprehensive legislation. Some particular provisions that could be included in such a bill are:

- Simplifies the individual tax brackets
- Reduces the individual tax rate as low as possible
- Reduces the corporate tax rate as low as possible
- Eliminates most tax credits and deductions
- No BAT or any other new burden on American taxpayers such as the VAT or Carbon Tax
- Eliminates Death and Gift Taxes
- Move to a territorial tax system

A tax reform bill that is based on our five principles would not only spark economic growth, but also unite Americans around a positive vision of how a simpler and fairer tax code could improve their lives.

With lower tax rates, hard-working Americans will be able to keep more of the money they earn. Business owners will be able to make productive investments that expand opportunity – and jobs – in this country. But just as important as lowering rates and creating stability is getting rid of the special favors that have a majority of Americans viewing the tax code as a rigged game mostly benefiting the wealthy and well-connected. These special interest breaks and complicated rules cheat every individual taxpayer and small business owner who doesn't have the time, money, or inclination to lobby the government for favors.

But we must be careful not to squander this opportunity; even the best tax reform plan can be undone or undermined with just a few bad provisions. For example, some in Congress want to impose a border adjustment, which is a trillion-dollar tax on consumers masquerading as a tax on imports. Any effort to “pay for” tax reform should be done by reducing wasteful spending, not by increasing taxes on individuals or some other sector of the economy.

In the end, a fairer, flatter, simpler tax code that doesn't play favorites would unleash economic growth, expand opportunity, and allow all Americans to improve their lives, especially the less fortunate.

Thank you for your consideration. We look forward to working you to achieve lasting tax reform for the American people.

Sincerely,

A handwritten signature in black ink that reads "Nathan Nascimento". The signature is written in a cursive, flowing style.

Nathan Nascimento
Vice President of Policy,
Freedom Partners Chamber of Commerce