

December 4, 2017

Dear Conferees,

On behalf of our millions of activists and members throughout the country, we write to congratulate you and applaud all of the hard work that has been done to bring us to this critical moment in the fight for pro-growth, comprehensive tax reform. The American people have waited 31 long years to see our broken tax code overhauled; now is the time for a unified tax relief bill that will ultimately deliver stronger economic growth, more jobs, and more money in the pockets of American families.

As you negotiate the conference report, we encourage you to remain focused on the core principles that guided the tax reform debate this year: simplicity, efficiency, fairness, predictability, and no new burdens for American taxpayers. We have witnessed significant progress toward achieving these goals throughout the tax debates in both chambers. The conference process is the opportunity to combine the best aspects of each bill while eliminating provisions that would undermine the overarching goals of this effort. We urge you to adhere to the following framework when considering which provisions from each bill to include in the final package:

- **Facilitate a pro-growth, competitive tax environment.** It's no secret that America's current tax system is uncompetitive and outdated. Many pro-growth reforms are included in both the House-passed and Senate-passed versions and should be included in the conference report. Priority reforms include a new, highly competitive corporate tax 20 percent or lower, a territorial system of international taxation, tax relief for pass through businesses, rate reductions across the board on the individual side, the repeal of the Alternative Minimum Tax, and the repeal of Obamacare's individual mandate.
- **Oppose any proposed new tax burdens used as revenue raisers.** The House and Senate both included in their final bills some provisions that would place new burdens on taxpayers that undermine the larger goal of providing relief. We urge you to reject provisions such as the proposed 20 percent excise tax on foreign related purchases, the "bubble tax" on high earners, the excise tax on select college endowments, and continue to oppose any automatic trigger that would increase taxes in the future.
- **Reduce corporate welfare that riddles the current code.** Ordinary Americans should not be worse off under the tax code than those who are powerful, well-connected, and able to lobby Congress for special favors. Each chamber has taken steps to reduce the number of carve-outs, loopholes and deductions in the code. While there is much more that can be done, we are encouraged by the progress made so far. We urge this conference committee to be bold and adopt the corporate welfare reform provisions of both bills.

The parameters set forth here are key to creating the long-promised and much-needed economic boost from tax reform this year. Thank you for your diligent work on this issue and continuing to act with the urgency that Americans deserve. We look forward to working with you in the final stages of this process in order to



send a principled, pro-growth comprehensive tax reform package to the President's desk.

Sincerely,

Christine Harbin
Vice President of External Affairs
Americans for Prosperity

Nathan Nascimento
Executive Vice President
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Americans for Prosperity (AFP) exists to recruit, educate, and mobilize citizens in support of the policies and goals of a free society at the local, state, and federal level, helping every American live their dream – especially the least fortunate. Freedom Partners is a non-profit, non-partisan chamber of commerce dedicated to protecting freedom and expanding opportunity for every American—no matter where they live, what they do or how much money they have.

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