

**Congress of the United States**  
**Washington, DC 20515**

October 6, 2017

The Honorable Kevin Brady  
Chairman  
Committee on Ways and Means  
U.S. House of Representatives  
Washington, D.C., 20515

Dear Chairman Brady,

We write to you today as proud members of the Illinois Congressional Delegation. We share the conviction of the need to overhaul the nation's outdated and overly complex tax code. However, as representatives of one of the highest tax burden states in the nation, we have very serious concerns about the proposal to eliminate the state and local tax (SALT) deduction. We urge you to abandon this provision of your plan.

The SALT deduction has been an important component of the nation's tax code since the Revenue Act of 1913, which allowed the deduction for "all national, State, county, school and municipal taxes paid." Imposing a federal tax on income paid to state and local governments is double taxation, plain and simple. Furthermore, eliminating this long-standing deduction would disproportionately harm taxpayers across the income spectrum in high-tax states. In our state alone, 1.9 million households claim the SALT deduction, 85 percent of whom are middle income<sup>1</sup>.

Illinois homeowners are at particular risk, since property taxes in our state rank among the top ten in the nation. The SALT deduction plays a crucial role in how Illinoisans determine the affordability of home purchases. Repealing the deductibility of our constituents' property taxes after they have bought their homes may jeopardize the financial security of constituents who made responsible financial choices under the existing rules. SALT repeal would make homes in our state less affordable for those entering the market, and it would make it even more difficult for hard-working Illinois families to hold on to their existing homes.

Illinois also ranks among the top ten states for highest total tax burden. For the 32.4 percent of Illinois taxpayers who utilize the SALT deduction, it represents a sizeable share of their gross

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<sup>1</sup> <http://explorer.naco.org/>

share of their gross adjusted income—six percent<sup>2</sup>. The SALT deduction averages more than \$12,500 per Illinois household.<sup>3</sup>

Our state and local governments make investments that pay off for our constituents every day. The SALT deduction contributes to Illinois's ability to offer its citizens high-quality elementary and secondary schools, state universities, public safety, law enforcement, public infrastructure, and social services. It helps support the salaries of schoolteachers, police officers, and firefighters. It helps our state build roads, educate our workforce, and keep our communities safe and healthy.

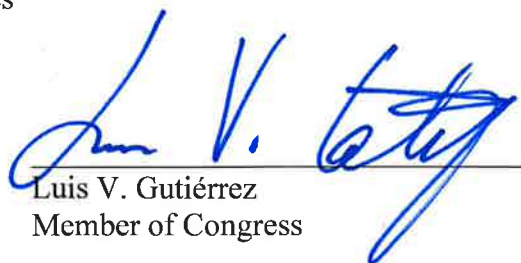
Across Illinois, individuals and businesses want a simplified tax code that reflects our national values of entrepreneurship, innovation, and long-term economic growth and prosperity. Illinoisans understand that, to do this, tough choices are inevitable. But those choices also have to be smart. Eliminating the SALT deduction will not get us closer to those shared goals and would hurt families, state and local governments, the housing market, and our communities.

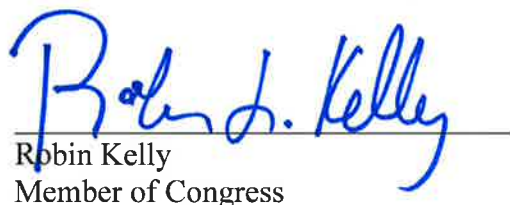
For these reasons, we strongly urge you preserve the SALT deduction in your final tax proposal.

Sincerely,

  
Bradley S. Schneider  
Member of Congress

  
Janice D. Schakowsky  
Member of Congress

  
Luis V. Gutiérrez  
Member of Congress

  
Robin Kelly  
Member of Congress

  
Mike Quigley  
Member of Congress

<sup>2</sup> <https://taxfoundation.org/state-and-local-tax-deduction-primer/>

<sup>3</sup> <http://www.taxpolicycenter.org/sites/default/files/alfresco/publication-pdfs/2000693-Revisiting-the-State-and-Local-Tax-Deduction.pdf>



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Bill Foster  
Member of Congress



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Daniel Lipinski  
Member of Congress



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Cheri Bustos  
Member of Congress