

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

April 3, 2020

The Honorable Nancy Pelosi  
Office of the Speaker of the House  
U.S. Capitol H-232  
Washington, D.C. 20515

The Honorable Kevin McCarthy  
Office of the Minority Leader  
U.S. Capitol H-204  
Washington D.C. 20515

Dear Speaker Pelosi and Leader McCarthy,

We applaud the bipartisan response to the unprecedented Coronavirus Pandemic. As Congress considers any further legislation regarding a response to COVID-19, we ask that it include state and local tax (SALT) deduction relief. This will bring much needed financial aid to the families and governments in some of the hardest hit states.

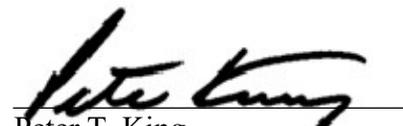
The cap on the SALT deduction has impacted millions of Americans from states like New York, New Jersey, California, Pennsylvania and Illinois. The most recent census data shows population declines in these same states. The cap has incentivized taxpayers to flee these areas costing state and local governments valuable tax revenues, thereby further hindering their abilities to address the current crisis. Now is a time when state and local governments are facing serious funding issues and relief from the cap would help not only individuals, but the state and local governments addressing the crisis that we all face.

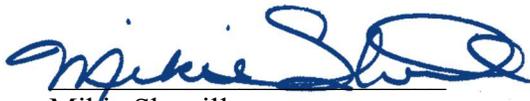
There are also those who claim that relief from the cap would only benefit the wealthy. Nothing could be further from the truth. Teachers, healthcare workers, first responders, and other hardworking Americans in our districts are struggling just to get by. Their incomes place them squarely in the middle-class in the high cost of living communities we represent.

We need to provide assistance to those bearing the brunt of this crisis: working families and the state and local governments on the frontlines. Relief from the SALT cap will provide more Americans with economic security and instill confidence in our state and local governments that they will have the resources required to respond to the crisis. We look forward to working with you to include relief from the SALT cap in the next phase of legislation responding to the ongoing Coronavirus Pandemic.

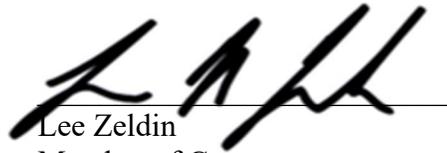
Sincerely,

  
Thomas R. Suozzi  
Member of Congress

  
Peter T. King  
Member of Congress



Mikie Sherrill  
Member of Congress



Lee Zeldin  
Member of Congress



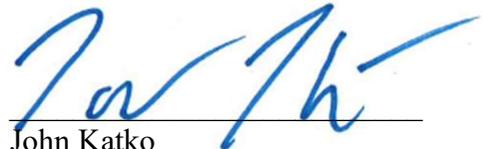
Katie Porter  
Member of Congress



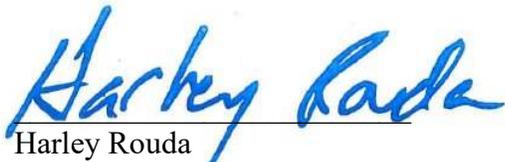
Christopher H. Smith  
Member of Congress



Tom Malinowski  
Member of Congress



John Katko  
Member of Congress



Harley Rouda  
Member of Congress



Brian Fitzpatrick  
Member of Congress

/s/ \_\_\_\_\_  
Lauren Underwood  
Member of Congress



Elise M. Stefanik  
Member of Congress