

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

April 3, 2020

Honorable Nancy Pelosi  
The Speaker  
U.S. House of Representatives  
Washington, D.C. 20510

Dear Madam Speaker:

We appreciate your leadership in shepherding the passage and enactment of our three COVID-19 relief packages for the American people, most recently, the \$2 trillion of relief provided in the CARES Act. The legislation is a huge step in supporting our constituents and their families.

As you yourself have acknowledged, however, much more will be needed, especially for our state and local governments bearing the brunt of the COVID-19 pandemic. As work commences on a fourth relief package, the New Jersey delegation, in conjunction with our Governor, strongly urges the inclusion of SALT cap relief in any forthcoming package.

The SALT deduction has historically strengthened state and local government functions, including education, public health programs, safety-nets for low-income residents, and first responder services. The 2017 Republican tax bill dealt a serious blow to state and local budgets when it capped the deduction at \$10,000 to pay for other provisions in the bill directed at corporations and wealthy individuals. Moreover, the cap is hitting our middle-class constituents in their pocketbooks at a perilous time when they can least afford it.

The House has already passed the Suozzi-Pascrell Restoring Tax Fairness for States and Localities Act, with a bipartisan vote last December. As you know, this bill would eliminate the marriage penalty in the SALT cap by allowing taxpayers filing jointly to claim up to \$20,000 in 2019, provided their adjusted gross income is \$100 million or less. It would also eliminate the current cap in 2020 and 2021 for all individuals with an adjusted gross income of \$100 million or less. That approach could be augmented by giving taxpayers who have already filed for 2019 the opportunity to file amended returns for 2019 to account for this relief.

In the face of the dire health and economic challenges we now confront, the American people need fast and meaningful assistance. Relief from the unfair and destructive SALT cap offers the kind of action our constituents and states and localities can benefit from immediately. The New Jersey

delegation remains united in our request for its inclusion in the fourth package of COVID-19 support.

Sincerely,



Bill Pascrell, Jr.  
Member of Congress



Tom Malinowski  
Member of Congress



Frank Pallone, Jr.  
Member of Congress



Donald M. Payne, Jr.  
Member of Congress



Bonnie Watson Coleman  
Member of Congress



Andy Kim  
Member of Congress

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Jefferson Van Drew  
Member of Congress



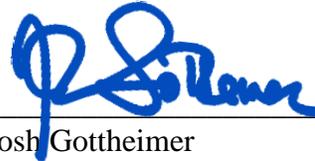
Christopher H. Smith  
Member of Congress



Albio Sires  
Member of Congress



Donald Norcross  
Member of Congress



Josh Gottheimer  
Member of Congress



Mikie Sherrill  
Member of Congress