

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

February 26, 2021

President Joseph R. Biden  
The White House  
1600 Pennsylvania Avenue  
Washington, D.C. 20500

Dear President Biden,

As Members of the Ways and Means Committee, we eagerly look forward to working with you during the 117<sup>th</sup> Congress, and we welcome your leadership in delivering crucial relief to our constituents during these difficult times. We are proud to support the House coronavirus relief package, based on priorities you set, and believe it will help millions of our constituents beat the virus and weather some of the most challenging economic conditions our country has experienced in decades.

**We write to request a meeting with you as soon as possible to discuss another critically important tax priority for our constituents: the \$10,000 cap on the State and Local Tax (SALT) deduction, enacted in the 2017 Tax Cuts and Jobs Act.** We recognize that arriving at an agreement to repeal or modify the SALT cap would have interfered with expediting consideration of the coronavirus relief package, so we were willing to briefly postpone discussions of this subject. Given the gravity of this issue for our constituents, however, we must ask to open a dialogue with you immediately about including SALT relief in the upcoming infrastructure package.

Although restoration of the uncapped SALT deduction is frequently cast as tax relief for the wealthy, in our districts, it is a middle-class priority. The capped SALT deduction discourages middle-class homeownership and charitable contributions, and it adds to the pressure on our state and local governments to make cuts to education, health services, public safety, and other community needs just when our constituents are suffering the most.

Furthermore, repeal of the cap enjoys significant and bipartisan support. The 116<sup>th</sup> Congress voted to repeal the cap with H.R. 5377 and full repeal was in the HEROES legislation that passed the House. Restoring the full deduction has continued to gain support with over 100 unique cosponsors already in this Congress.<sup>i</sup> Finally, removing the cap also enjoys outside support from state and local governments and advocates for first responders and essential government employees.<sup>ii</sup>

We look forward to a productive dialogue with you to find a solution to help our constituents and communities with this unfair burden. We await your expeditious reply.

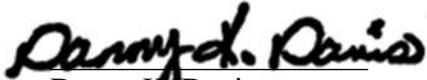
Sincerely,

  
Bill Pascrell, Jr.  
Member of Congress

  
Thomas R. Suozzi  
Member of Congress

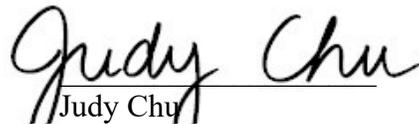
  
Mike Thompson  
Member of Congress

  
John B. Larson  
Member of Congress

  
Danny K. Davis  
Member of Congress

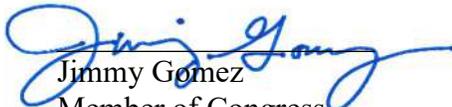
  
Earl Blumenauer  
Member of Congress

  
Brian Higgins  
Member of Congress

  
Judy Chu  
Member of Congress

  
Bradley S. Schneider  
Member of Congress

  
Jimmy Panetta  
Member of Congress

  
Jimmy Gomez  
Member of Congress

cc: The Honorable Nancy Pelosi, Speaker of the House  
The Honorable Richard E. Neal, Chairman of the Committee on Ways and Means

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<sup>i</sup> H.R. 613 and H.R. 946 have the combined support of over 100 Members of Congress and H.R. 613 has a Senate companion (S. 85) supported by Leader Schumer and Chairman Wyden.

<sup>ii</sup> US Conference of Mayors, National Association of Counties, National League of Cities, International Association of Firefighters, National Association of Realtors, American Federation of Teachers, National Education Association National Association of Police Organizations