February 6, 2017

The Honorable Paul D. Ryan Speaker of the House U.S. House of Representatives H-232, The Capitol Washington, DC 20515 The Honorable Kevin Brady Chairman, Committee on Ways and Means U.S. House of Representatives 1102 Longworth House Office Washington, D.C, 20515

Dear Speaker Ryan & Chairman Brady:

On behalf of the undersigned organizations, we write in support of your efforts to pass progrowth tax reform into law in 2017.

Given the importance of this issue, we believe it is imperative that the House of Representatives make significant progress in the first hundred days of the Trump administration toward passing comprehensive, pro-growth tax reform.

Passage of tax reform that simplifies and updates the code is key toward encouraging economic growth, creating more jobs and higher wages, and promoting innovation and ingenuity. The release of your "Better Way" tax reform blueprint last year was the first step in achieving this important goal, and we encourage you to continue working to ensure tax reform becomes a reality.

As you know, it has been more than 30 years since comprehensive tax reform was last signed into law. Since then, our foreign competitors have drastically reduced their rates, simplified their codes, and updated their systems to be globally competitive. Meanwhile, our tax code has almost tripled in size and has failed to keep pace with the norms of global tax competition.

Tax reform should be viewed as an opportunity to reduce rates for all taxpayers while also repealing many of the discriminatory and preferential provisions in the code in favor of a broader base. Lawmakers also ought to repeal a number of unnecessary taxes like the Death Tax and the Alternative Minimum Tax, which only add to the complexity of the system.

On the business side, tax reform should ensure our small businesses and corporations can compete against foreign competitors, while also ending the confusing, arbitrary system of depreciation in favor of immediate, full expensing of business investments.

Where possible, changes to the tax code should be permanent changes to law. When lawmakers have enacted short-term tax legislation in the past, it has inevitably come under threat in the future by legislators that want to increase the scope and size of government through higher taxes. In contrast, permanent legislation will give families and businesses much-needed certainty and will help contribute to a stronger economy.

Today, pro-growth tax reform is needed more than ever. It is imperative that lawmakers prioritize an overhaul of the tax code in 2017 and make significant progress in the first hundred days of the Trump administration.

Sincerely,

Grover Norquist

President, Americans for Tax Reform

Pete Sepp

President, National Taxpayers Union

James L. Martin

Founder & Chairman, 60 Plus Association

Dan Weber

President, Association of Mature American Citizens

Lindsay Boyd

Policy Director, Beacon Center of Tennessee

Jim Waters

President, Bluegrass Institute for Public Policy Solutions (Kentucky)

Jeff Mazzella

President, Center for Individual Freedom

Tom Schatz

President, Council for Citizens Against Government Waste

Chip Faulkner

Citizens For Limited Taxation (Massachusetts)

Chuck Muth

President, Citizen Outreach (Nevada)

Katie McAuliffe

Executive Director, Digital Liberty

Palmer Schoening

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Adam Brandon

President and CEO, FreedomWorks

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President and CEO, Independent Women's Voice

Andrew Langer

President, Institute for Liberty

Dr. Robert McClure

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Lisa B. Nelson

President and CEO, Jeffersonian Project

Brett Healy

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Allen Gutierrez

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Colin Hanna

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Dee Hodges

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CEO, Quantum Communications (Pennsylvania)

Paul J. Gessing

President, Rio Grande Foundation (New Mexico)

Andrew Moylan

Executive Director, R Street Institute

Karen Kerrigan

President & CEO, Small Business & Entrepreneurship Council

David Williams

President, Taxpayers Protection Alliance