













December 6, 2018

The Honorable Paul Ryan Office of the Speaker, U.S. House Room H-232, U.S. Capitol Building Washington, DC 20515

The Honorable Nancy Pelosi Office of the Democratic Leader, U.S. House Room H-204, U.S. Capitol Building Washington, D.C. 20515 The Honorable Mitch McConnell Office of the Majority Leader, U.S. Senate Room S-230, U.S. Capitol Building Washington, D.C. 20510

The Honorable Chuck Schumer Office of the Minority Leader, U.S. Senate Room S-221, U.S. Capitol Building Washington, D.C. 20510

Re: Time to End the Extenders

Dear Speaker Ryan, Leader Pelosi, Leader McConnell, and Leader Schumer,

On behalf of our organizations and the broader public interest, we are writing to urge your support for ending the practice of temporary "tax extenders" once and for all.

Though our organizations span the political spectrum, we all agree that it is time to stop making tax policy one year at a time. Continuing to renew special-interest tax giveaways on a temporary and often retroactive basis is bad tax, fiscal, and economic policy.

The bipartisan PATH Act of 2015 was supposed to put "an end to the repeated tax extenders exercise," according to Chairman Hatch (R-UT). This sentiment was shared by members of both parties. Yet rather than breaking that cycle, these policies are back on the table once again.

Last year's Tax Cuts and Jobs Act offered a chance to deal with any lingering tax extenders as part of broader tax reform. In the end, many of these special-interest tax provisions were left out precisely because they would have no place in a post-tax reform world. One of the stated goals of that bill was to eliminate loopholes, carve-outs, and deductions that benefit special interests in favor of lowering rates across the board. Congress should not insert these policies back into the tax code now or in the future.

It is time to end this counterproductive cycle. While we appreciate that the proposed package did not include any new tax extenders, the practice of extending temporary tax provisions should be ended on the whole.

The American public deserves fair and stable tax, fiscal, and economic policy. Tax extenders don't pass muster.

Thank you for your consideration of this matter.

Sincerely,

Tim Chapman

Executive Director, Heritage Action

Alan Essis

Alan Essig

Executive Director, Institute on Taxation and Economic Policy

Brent Gardner

Chief Government Affairs Officer, Americans for Prosperity

Thea Lee

President, Economic Policy Institute

Maya Mant.

Maya MacGuineas

President, Committee for a Responsible Federal Budget

Nathan Nascimento

Executive Vice President, Freedom Partners

Nathan Mascimente

Faye Park

President, U.S. PIRG

Cc: Senate Finance Committee Chairman Orrin Hatch

Senate Finance Committee Ranking Member Ron Wyden

House Ways & Means Chairman Kevin Brady

House Ways & Means Ranking Member Richard Neal