

United States Senate

WASHINGTON, DC 20510

December 13, 2017

The Honorable John Shimkus
Representative of the 15th District of Illinois
2217 Rayburn House Office Building
Washington, DC 20515

Dear Representative Shimkus:

As one of 27 conferees selected to serve on the conference committee tasked with resolving differences between the House and Senate versions of the *Tax Cuts and Jobs Act* (H.R. 1), you have the responsibility of helping determine which policies are included in the final, non-amendable version of a bill that may be voted on by both Chambers of Congress. As one of only two conferees representing Illinois, we urge you to reconsider your support for the harmful policies contained in the House version of the bill and to use your role as conferee to advocate for positive changes to the bill that would provide much needed relief for middle-income Illinoisans instead of prioritizing the needs of large corporations and the wealthy one-percent over those of working families in our state and across the country.

Both the House and Senate Republican plans would fund tax cuts for the largest corporations and wealthiest one-percent by raising taxes on millions of middle-income households nationwide, eliminating vital deductions used by working families, and jeopardizing funding for vital programs for low-and middle-income Illinoisans by adding more than \$1.4 trillion to the national deficit.

Currently, both bills would dramatically reduce the state and local tax deduction (SALT) by eliminating the deduction completely for income and sales tax and capping the property tax deduction at \$10,000. As the state with the fifth highest number of taxpayers who claim SALT, cutting this deduction deeply would hit Illinois especially hard and could submit roughly one-third of all taxpayers in Illinois to double taxation—once at the state and local level and again at the federal level. This would make it more difficult for state and local governments to fund essential local education programs, infrastructure projects, and vital social services.

In a letter we sent you last month, we raised these concerns about Republican efforts to eliminate SALT and expressed our disappointment that you voted in favor of the House bill while Republican Representatives from other high-SALT states chose not to support the House version because of the harmful impact the bill would have on their constituents. In your role as conferee, we urge you to advocate for the more than 20-percent of taxpayers in your district who take advantage of the SALT deduction and fight to preserve this vital tax break in the final version of the bill.

Further, the House bill you supported also contains a number of additional harmful provisions that we urge you to advocate against including in the final version of the bill. The House bill would eliminate the medical expense deduction, which allows more than 370,000 Illinoisans to claim an average \$10,000 deduction to help offset costly out-of-pocket medical costs. It would eliminate the “Work Opportunity Tax Credit,” which helps veterans get good-paying jobs and gain the stability they need to transition back to civilian life. The House bill also would eliminate the student loan interest deduction, meaning that the more than 1.5 million Illinoisans who collectively hold \$51 billion in federal student loan debt would be prevented from deducting interest on their loans. Why would we ever increase this life-changing burden on graduates and their families?

Additionally, we urge you to oppose the inclusion of a provision in the Senate version that would eliminate the individual mandate, a central tenet of the Affordable Care Act. If eliminated, the non-partisan Congressional Budget Office estimates that 13 million Americans—including many in Illinois—will lose their health insurance and the cost of individual’s premiums will increase by at least ten percent each year.

Lastly, both the House and Senate bills are estimated to add more than \$1.4 trillion to our national deficit to pay for tax cuts that would overwhelmingly benefit the largest corporations and wealthiest one percent of Americans. Contrary to repeated claims by Congressional Republicans and the Administration, non-partisan analysis from the Joint Committee on Taxation shows that even with Republican-favored dynamic scoring, neither the House nor Senate bills would come close to paying for itself with economic growth. Already, some of your Republican colleagues have indicated their next agenda item after concluding the tax bill will be to take aim at Medicare and other essential components of our nation’s social safety net. We urge you to oppose any fiscally irresponsible conference report that would jeopardize future funding for vital public assistance programs for low- and middle-income Illinoisans in order to pay for tax cuts for the wealthy.

As you consider your responsibilities as a conferee, we encourage you to reconsider your support for the harmful policies contained in the House Republican plan and urge you to use your role as conferee to stand up for the middle-income families in Illinois and across the country who would be harmed if the policies outlined in the House and Senate bills become law.

Sincerely,



Richard J. Durbin
United States Senator



Tammy Duckworth
United States Senator