

United States Senate

WASHINGTON, DC 20510

November 20, 2017

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

Dear Representative Shimkus:

This week, you joined with your Republican colleagues in voting to pass the *Tax Cuts and Jobs Act* (H.R. 1) out of the House of Representatives without a single Democratic vote. This bill funds massive tax cuts for the largest corporations and wealthiest Americans by raising taxes on millions of middle-income families, ballooning the deficit, and eliminating some of the most vital tax breaks for people in our state. Should the House have the opportunity to weigh-in on tax legislation in the future, we urge you to reconsider your support for these harmful policies that would have a devastating impact on families across Illinois and our state's economy.

One of the central and most damaging provisions in the House bill is its proposal to gut the state and local tax (SALT) deduction—eliminating it completely for income and sales taxes and capping the deduction at \$10,000 for property taxes. As the state with the fifth highest number of taxpayers who claim this deduction, Republican efforts to eliminate or gut SALT would hit Illinois especially hard. The roughly one-third of all taxpayers in Illinois who benefit from SALT would be subjected to double-taxation under the House bill—once at the state and local level and again at the federal level—and state and local governments would find it more difficult to fund essential local education programs, infrastructure projects, and social services.

The House bill you support would eliminate the ability of about 20 percent of all taxpayers in your district to claim an average SALT deduction for sales and income taxes of around \$5,200. Your decision to vote in support of this damaging bill was particularly disappointing in light of the resolve shown by Republican Representatives from other high-SALT states including New York, New Jersey, and California who instead chose to oppose this plan recognizing the harm it would cause to their constituents.

Further, in order to fund tax cuts for corporations and the wealthiest one percent, the House bill would eliminate the medical expense deduction, making it so that the more than 370,000 Illinois who depend on this deduction would no longer be able to claim an average \$10,000 deduction to help offset costly out-of-pocket medical expenses. The House bill also takes aim at students in our state by eliminating the student loan interest deduction, preventing the more than 1.5 million Illinoisans who collectively hold \$51 billion in federal student loan debt from deducting the interest gain on their loans.

Lastly, the bill you support would add up to \$1.5 trillion to our nation's deficit, which will undoubtedly be used in the future by Republican leaders to justify drastic cuts to federal spending on public assistance programs. As a representative of a state that has faces significant

budgetary challenges, we urge you to consider the harm that would result to your constituents from steep cuts in federal funding for programs vital to people across Illinois.

In light of the many harms posed to your constituents and our state's economy by the House bill you voted in favor of, we urge you to reconsider your support for these harmful policies should the House be given an opportunity to weigh-in on tax legislation in the future.

Sincerely,



Richard J. Durbin
United States Senator



Tammy Duckworth
United States Senator