COMMITTEE ON WAYS AND MEANS

U.S. HOUSE OF REPRESENTATIVES
WASHINGTON, DC 20515

March 12, 2019

The Honorable Richard Neal
Chairman
Committee on Ways and Means
1102 Longworth House Office Building

The Honorable Michael Thompson
Chairman
Subcommittee on Select Revenue Measures
1102 Longworth House Office Building

Dear Chairman Neal and Chairman Thompson:

Thank you for convening this hearing today about temporary tax policy in the Internal Revenue Code. Instead of wasting time with a rush to impeachment, we should be working together to improve our tax code. Republicans seek to continue to un-junk the tax code and provide certainty for workers and job creators in this growing economy. Time and again, taxpayers have had to wait and wonder whether temporary tax provisions, known in Washington as "extenders," will receive new life. For too many years the approach to handling these provisions has centered around what works for Washington—not what works for the American people.

In many cases these tax extenders were a symptom of a much larger problem—our nation's outdated and uncompetitive tax code. High tax rates often drove both the supply of and demand for these short-term provisions.

Today, that is no longer the case. We have a new tax code that is modern, competitive, and built for growth. We have lowered tax rates for Americans of all income levels and businesses of all sizes.

Temporary measures are rarely good tax policy and should be considered a last resort, not the default course of action. This is Congress's opportunity to end "business as usual" with tax extenders, as we proposed with permanent solutions for the short-line railroad maintenance credit and biodiesel tax incentives. We challenge committee members from both sides of the aisle to view these with fresh eyes; let's work together to continue crafting the fairest and most competitive tax code in the world.

Sincerely,

Kevin Brady
Republican Leader
Ways and Means Committee

Adrian Smith
Republican Leader
Select Revenue Measures Subcommittee