

# Congress of the United States

Washington, DC 20515

February 7, 2025

The Honorable Mike Johnson  
Speaker of the House  
United States House of Representatives  
Washington, DC 20515

The Honorable Jason Smith  
Chairman  
The Committee on Ways and Means  
United States House of Representatives  
Washington, DC 20515

Dear Speaker Johnson and Chairman Smith:

As members of the New York Congressional delegation, we strongly urge you to include a full repeal of the State and Local Tax (SALT) deduction cap in any tax-related legislation brought to the House floor. Enacted as part of the Tax Cuts and Jobs Act of 2017 (TCJA), the cap has unfairly burdened hardworking, middle-class New Yorkers by imposing costly double taxation without offering meaningful relief. A full repeal of the SALT deduction cap has already been proposed in the SALT Deductibility Act, which was reintroduced last month with strong bipartisan support and would secure relief for middle-class families who have been harmed by the cap.

Making life more affordable for our constituents remains a top priority. According to the New York State Department of Taxation and Finance, the SALT cap costs New Yorkers up to \$15 billion annually in gross deductions.<sup>1</sup> At the same time, New York has historically been a net donor state, contributing billions more in federal taxes than it receives in federal spending. The SALT cap unfairly impacts middle-class families in New York and other high-tax states, all while they contribute disproportionately more funds to the federal government.

The SALT deduction also plays a critical role in bolstering our local municipalities, which rely on property and income tax revenues to fund essential services such as law enforcement, firefighters, and emergency responders. Unfortunately, the cap weakens municipalities' ability to sustain these critical services, jeopardizing public safety and the well-being of our communities. The SALT deduction prevents residents from being taxed twice on the same income while ensuring state and local officials have the resources to fund vital public services.

As proposed by the SALT Deductibility Act, a full repeal of the SALT cap is not just a matter of fairness but a critical economic imperative. New Yorkers—and all taxpayers in states that rely

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<sup>1</sup> **New York State Department of Taxation and Finance.** *Preliminary Report on the Federal Tax Cuts and Jobs Act (TCJA) of 2017*. Albany, NY: New York State Department of Taxation and Finance, 2018.  
[https://www.tax.ny.gov/pdf/stats/stat\\_pit/pit/preliminary-report-tcja-2017.pdf](https://www.tax.ny.gov/pdf/stats/stat_pit/pit/preliminary-report-tcja-2017.pdf)

heavily on state and local revenue—deserve a tax system that does not penalize them for funding the essential services that make their communities thrive.

We strongly urge that a full repeal of the SALT cap be included in any tax-related legislation brought to the House floor and stand ready to work with our colleagues to achieve this imperative. Thank you for your consideration.

Sincerely,



Jerrold Nadler  
Member of Congress



Thomas R. Suozzi  
Member of Congress



Patrick Ryan  
Member of Congress



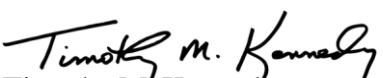
Laura A. Gillen  
Member of Congress



Ritchie Torres  
Member of Congress



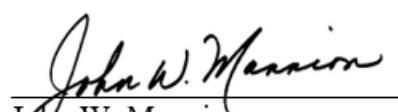
Yvette D. Clarke  
Member of Congress



Timothy M. Kennedy  
Member of Congress



Grace Meng  
Member of Congress

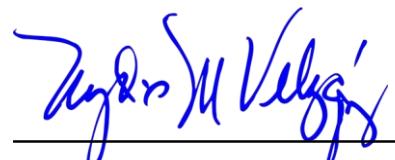
  
John W. Mannion  
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