



November 28, 2017

Key Vote YES on the Tax Cuts and Jobs Act, H.R. 1

On behalf of our activist community, I urge you to contact your senators and ask them to vote YES on the Tax Cuts and Jobs Act, H.R. 1. The bill will provide tax relief for American families and businesses, fundamentally reform the tax code, and grow the economy.

The current tax code is too complex. In 2016, tax compliance consumed 8.9 billion hours of Americans' time and \$409 billion of their money. The Senate version of the Tax Cuts and Jobs Act eliminates repeals most tax credits and deductions and increases the standard deduction to \$12,000 for an individual filer and \$24,000 for joint filers, making the tax code simpler and fairer.

The bill provides tax relief to all income earners, lowering the effective tax rate of every income group, according to the Joint Committee on Taxation. It provides tax relief to pass-through businesses, which, according to the Tax Foundation, represent roughly 57 percent of private-sector jobs in the United States.

The average corporate income tax rate in the world is 22.5 percent. The Senate version of the Tax Cuts and Jobs Act would reduce the statutory corporate income tax rate to 20 percent from 35 percent. This would make the United States more competitive on the international stage and keep American jobs at home. It would also allow for five years of full and immediate expensing of capital investments.

Additionally, the Senate version of the Tax Cuts and Jobs Act would repeal ObamaCare's individual mandate. This is a regressive tax. The Internal Revenue Service (IRS) shows that nearly 80 percent of households that pay this tax for not purchasing expensive health insurance plans under ObamaCare earn under \$50,000. These are low- and middle-income Americans who may not have the means necessary to purchase coverage, even with subsidies.

The House has acted. It's time for the Senate to follow suit and get a bill into a conference committee, where the differences between the two chambers' bills can be resolved. This is a generational moment, and Congress must rise to the challenge to get a tax reform bill to the president's desk.

FreedomWorks will count the vote on the Tax Cuts and Jobs Act, H.R. 1, on our 2017 Congressional Scorecard and reserves the right to score related votes. The scorecard is used to determine eligibility for the FreedomFighter Award, which recognizes Members of the House and Senate who consistently vote to support economic freedom and individual liberty.

Sincerely,

A handwritten signature in black ink, appearing to read 'Adam Brandon', with a stylized flourish at the end.

Adam Brandon
President, FreedomWorks