



**CONSORTIUM FOR CITIZENS
WITH DISABILITIES**

September 28, 2018

Dear Representative:

The undersigned organizational members of the Consortium for Citizens with Disabilities (CCD) write to strongly oppose “Tax Reform 2.0” as passed out of the House Committee on Ways and Means. CCD is the largest coalition of national organizations working together to advocate for federal public policy that ensures the self-determination, independence, empowerment, integration and inclusion of children and adults with disabilities in all aspects of society.

The centerpiece of this tax cut package is the permanent extension of the 2017 Tax Cuts and Jobs Act’s individual provisions that are scheduled to expire after 2025. According to the Joint Committee on Taxation, this permanent extension would cut taxes by over \$630 billion in the 10-year budget window from 2019-2028. However, the bulk of the cuts occur in the last three years of this budget window.¹ The Tax Policy Center estimates that the true cost of the plan is much higher, as it would cost an additional \$3.2 trillion in the decade following the initial 10-year budget window.² This would come on top of the \$1.9 trillion that last year’s tax law is already expected to cost when factoring for dynamic effects and higher interest payments.³

CCD’s views are in line with those of most Americans who believe that the current tax system is already unfair. A recent survey commissioned by the Republican National Committee found that voters overwhelmingly believe the 2017 tax overhaul helps the wealthy instead of average Americans. By a 2-to-1 margin -- 61 percent to 30 percent -- respondents said the law benefits “large corporations and rich Americans” over “middle class families.”⁴

Yet the House’s new tax plan will extend the tax cuts that disproportionately benefit the wealthiest individuals. The Tax Policy Center estimates that making the 2017 tax law’s individual provisions permanent would deliver an average tax cut of \$40,180 to households in the top 1 percent (those with incomes above \$836,200) while the bottom 40% (incomes below \$55,000) would get an average tax cut of \$285 - less than \$1 a day.⁵

¹ Joint Committee on Taxation. *Estimated Revenue Effects of H.R. 6760, The “Protecting Family and Small Business Tax Cuts Act of 2018,” Scheduled for Markup by The Committee on Ways and Means on September 13, 2018.* Available at https://www.jct.gov/publications.html?func=download&id=5136&chk=5136&no_html=1

² Tax Policy Center. *Extending the TCJA Would Cut Revenue by \$3.8 Trillion Through 2038, Mostly Benefit the Well-Off.* Available at <https://www.taxpolicycenter.org/taxvox/extending-tcja-would-cut-revenue-38-trillion-through-2038-mostly-benefit-well> and *Analysis of the Protecting Family and Small Business Tax Cuts Act of 2018.* Available at <https://www.taxpolicycenter.org/publications/analysis-protecting-family-and-small-business-tax-cuts-act-2018>

³ Committee for a Responsible Federal Budget. *Tax Cut Extensions Would Cost \$657 Billion.* Available at <http://www.crfb.org/blogs/tax-cut-extensions-would-cost-657-billion#samesize>

⁴ Bloomberg News, Sept 20, 2018. *Internal GOP Poll: ‘We’ve Lost the Messaging Battle’ on Tax Cuts.* Available at <https://www.bloomberg.com/news/articles/2018-09-20/internal-gop-poll-we-ve-lost-the-messaging-battle-on-tax-cuts>

⁵ Tax Policy Center. *Model Estimates: T18-0133.* Available at <https://www.taxpolicycenter.org/model-estimates/hr-6760-protecting-family-and-small-business-tax-cuts-act-2018-introduced-1>

Instead of doubling down on these skewed tax cuts, we should make sure those with high incomes and corporations pay their fair share of taxes. For these reasons, the undersigned organizations oppose the new tax plan in the strongest terms possible. We oppose this plan because the dramatic loss of revenue will inevitably increase pressure to cut bedrock disability-related programs such as Medicaid and Medicare, programs that people with disabilities rely on to live and work in their communities.

We urge you to reject this legislation and work on bipartisan solutions that will address our nation's priorities without harming people with disabilities and chronic conditions.

American Association of People with Disabilities
Association of Assistive Technology Act Programs
Association of University Centers on Disabilities
Autistic Self Advocacy Network
Autism Society of America
Center for Public Representation
Disability Rights Education and Defense Fund
Justice in Aging
National Alliance for Caregiving
National Association of Councils on Developmental Disabilities
National Association of State Directors of Special Education
National Council for Behavioral Health
National Down Syndrome Congress
National Respite Coalition
The Advocacy Institute
The Arc of the United States