

Congress of the United States
Washington, DC 20515

September 22, 2017

The Honorable Kevin Brady
Chairman
Committee on Ways and Means
1102 Longworth House Office Building
Washington, DC 20515

The Honorable Richard E. Neal
Ranking Member
Committee on Ways and Means
1139E Longworth House Office Building
Washington, DC 20515

Dear Chairman Brady and Ranking Member Neal:

Over the past few weeks, millions of Americans have been affected, directly and indirectly, by the devastating effects of Hurricanes Harvey, Irma, and Maria. As always, the American family came together to aid one another in the wake of these catastrophes. First responders, law enforcement, and volunteers provided support, rescue, and assistance to those in danger. Immediately after the storm ended, utility workers and volunteers from every corner of our nation went to work to help the storm-damaged communities pick up the pieces. Now begins the slower process of rebuilding, and our citizens expect and deserve the help of their federal government in this massive undertaking.

The U.S. Congress has a long history of stepping up to provide tools and support to its citizens following natural disasters. In 2005, following Hurricane Katrina, in the face of incalculable loss of life and monetary damages exceeding \$108 billion, the Ways and Means Committee collaborated in a bipartisan manner to quickly provide tax relief for those affected and their communities. After the Committee's swift action, the Senate followed suit, and the Katrina Emergency Tax Relief Act was signed into law on September 21, 2005, less than a month after the hurricane made landfall. Having the incentives in place so soon after the disaster helped families, businesses, and localities make practical, informed decisions about the future.

The Katrina tax law acknowledged the necessity of short-term and medium-term supports, and also the importance of accelerating and incentivizing long-term rebuilding. These provisions helped Americans in the hurricane-damaged areas rebuild their homes and businesses and re-establish their lives. The critical tax relief included: provisions to help individual taxpayers access their savings to cope with immediate costs, expensing of clean-up and remediation costs, tax credits and exclusion to help employers and employees to relocate in the hurricane impacted areas, expanded allocations of housing credits to help repair homes and to rebuild affordable housing lost to the disaster, expanded allocations of tax-exempt bonds to finance rebuilding, special work opportunity tax credit designations, and increased allocations of New Markets Tax Credits to spur long-term economic investment.

As you know, Congress expanded this tax relief to apply to communities and families hit by Hurricanes Wilma and Rita to help them make an economic comeback as well. In subsequent years, similar tax relief was extended to tornado victims in Kansas and Midwestern flood victims in several states.

Given the scope of the damage resulting from these recent storms, the tax-writing Committees in the House and Senate should offer assistance consistent with past disasters: a robust and now proven package of tax incentives

to spur rebuilding and recovery. The victims of Hurricanes Harvey, Irma, and Maria – our fellow Americans – need, deserve, and expect our help, and we should not delay our response.

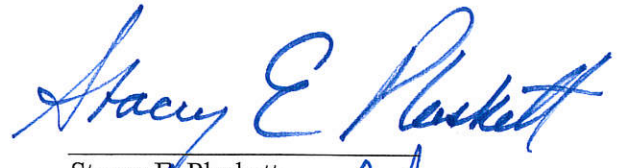
As flood waters recede, we have begun to gain a sense of the vast damage in Texas, Florida, and Puerto Rico, and the devastating losses in the U.S. Virgin Islands. There is no question that this will be a long, difficult, and expensive recovery.


It is in times of need that Americans show our best to each other. We are proud of the fact that in America, whatever our differences, we take care of one another, especially at the moments when we are tested most. It is time to come together and help our fellow Americans on a path forward to recovery. We stand ready to work with you, and we urge you to act quickly to provide relief to these hardworking American families and communities.

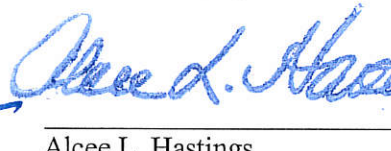
Sincerely,

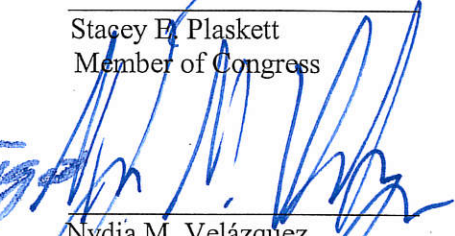

Debbie Wasserman Schultz
Member of Congress



Gene Green
Member of Congress


Stacey E. Plaskett
Member of Congress

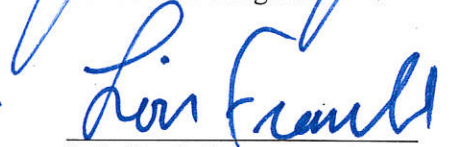

José E. Serrano
Member of Congress


Alcee L. Hastings
Member of Congress



Nydia M. Velázquez
Member of Congress



Kathy Castor
Member of Congress



Ted Deutch
Member of Congress


Lois Frankel
Member of Congress


Filemon Vela
Member of Congress


Charlie Crist
Member of Congress


Val B. Demings
Member of Congress


Vicente Gonzalez
Member of Congress


Al Lawson
Member of Congress


Stephanie Murphy
Member of Congress


Darren Soto
Member of Congress


Al Green
Member of Congress