**SAMPLE LETTER TO REPRESENTATIVE**

November \_\_, 2017

The Honorable [First and Last Name]

(room #) (name) House Office Building

United States House of Representatives

Washington, D.C. 20515

RE: Proposed Tax Cuts and Jobs Act H.R. 1 introduced by the Honorable Mr. Brady of Texas to the House Ways and Means Committee on November 2, 2017

Dear Representative [last name],

My name is [your name] and I am a constituent. I am the [corporate title] of [name of organization/municipality].

I am writing to strongly urge you to strike Section 3601 of the Tax Cuts and Jobs Act which proposes to eliminate a broad category of tax-exempt bonds issued for the benefit of ALL charitable 501(c)(3) organizations (hospitals, colleges, schools, retirement communities, etc.) effective December 31, 2017. It also severely restricts the ability to use tax-exempt bonds to finance public infrastructure projects such as airports and utilities – even if owned by a State or municipality. Also eliminated are bonds for single family and rental housing, charter schools, manufacturing facilities, student loans and many public-private partnership financing structures.

The elimination of tax-exempt financing will force issuers and borrowers, like our organization, to pay higher borrowing costs to finance critical infrastructure projects which are cornerstones of the communities you represent. These higher borrowing costs likely will be passed on to users of the facilities that we finance with tax-exempt bonds.

These provisions will have the unintended consequence of harming your constituents by increasing costs for these public purpose projects.

[In addition, I urge you to delete Section 3602 of the Tax Cuts and Jobs Act which proposes to eliminate the ability to issue tax-exempt advance refunding bonds after December 31, 2017. For organizations like ours, this proposal is secondary in importance to striking Section 3601, which will altogether eliminate our ability to issue tax-exempt bonds. However, if our ability to issue tax-exempt bonds is retained, preventing organizations like ours from refinancing our tax-exempt bonds by taking advantage of lower interest rates before our outstanding bonds can be called, will have significant negative financial consequences for our organization.]

[Insert language regarding other problematic provisions of the Act]

[Insert Contact Information]. I am happy to serve as a point of contact for your office.