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# Congress of the United States

## U.S. House of Representatives

### COMMITTEE ON WAYS AND MEANS

1102 LONGWORTH HOUSE OFFICE BUILDING  
(202) 225-3625

Washington, DC 20515-6348

<http://waysandmeans.house.gov>

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

**November 1, 2017**

Mr. Chairman,

Given your announcement last night that you are delaying the introduction of your highly anticipated tax legislation, I write to urge you in the strongest possible terms to slow this tax reform process to a pace that will allow for reasonable, informed deliberation. Democratic members of the Committee had already expressed concerns regarding the condensed timeframe you were providing us to review your proposed legislation before beginning a full Committee markup on Monday afternoon. Last night's announcement that you do not intend to introduce that legislation for at least another day means that Democratic members will have even less time to review legislation that will touch every American and fundamentally alter the finance system of this country. It is my hope that you will take this into consideration and delay the start of the full Committee markup.

As you are well aware, reforming the nation's tax code will fundamentally reorganize 100 percent of the United States economy. Especially given your caucus' inability to reach even internal agreement on the proposal currently under discussion, it would be reckless in the extreme to rush this process through committee next week. As I have said both publicly and privately: let's slow down and get this right—the stakes are too high to bow to self-imposed deadlines and procedural gimmickry. It is better to do this right than to do it fast.

You and your fellow Ways and Means Republicans often invoke President Reagan's memory when you discuss fundamental tax reform. I would encourage you to look to the

leadership example he and his Democratic colleagues in Congress set during the 1986 tax reform debate:

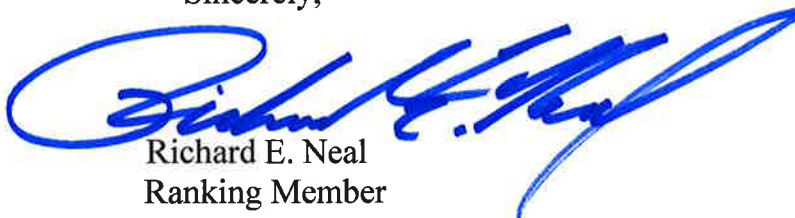
- 30 hearings in the full Ways and Means Committee
- 12 hearings in Ways and Means Subcommittees
- More than 450 witnesses testified
- 26 days of markup in the Ways & Means Committee

As you know, and as the public saw last night, reforming the tax code is harder than writing a bumper sticker slogan. If we want to do it well, we should review what worked in the past: a methodical, systematic, and steady process over a course of months. A process conducted in daylight, both literal and figurative, with valuable input from the widest possible range of interested constituent individuals and entities, with true cost analyses to inform wise but difficult tradeoffs, and a markup process that allows us to debate changes in an informed and not rushed manner.

Instead, we have a hastily-drafted bill being subjected to unrealistic and artificial deadlines. Giving your colleagues one and a half workdays between bill unveiling and markup is unwise and unfair, both for members of this Committee and for the taxpayers to whom we answer. So far, this process has confirmed every negative stereotype the public holds of this body. Not holding a single hearing on this bill sends a message that this Committee is not on a search for reasonable, effective solutions to the problems with our tax code, as President Reagan was thirty years ago.

The stakes are too high for the millions of middle-class families that are watching and depending on us to get this right. If this bill is worthy of you and the taxpayers of this country, then it should be able to stand up to the scrutiny of a normal hearing and markup process. If it can't, then it should never come before the House.

Sincerely,



Richard E. Neal  
Ranking Member