“As the nation’s leader in foreclosures, no state understands the consequences of falling home values more than Nevada. Thousands of Nevadans who are underwater in their homes and have received financial relief for their mortgage would be hit with a tax bill if Congress does not act this year. It makes little sense to tax people on income they never received. As we work to get our nation’s economy back on track, Congress must provide solutions that help those who are struggling in this current housing market,” said Senator Dean Heller.