

United States Senate

WASHINGTON, DC 20510

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July 26, 2013

The Honorable Max Baucus
Chairman
Committee on Finance
United States Senate
219 Senate Dirksen Office Building
Washington, DC 20510

The Honorable Orrin Hatch
Ranking Member
Committee on Finance
United States Senate
219 Senate Dirksen Office Building
Washington, DC 20510

Dear Chairman Baucus and Ranking Member Hatch:

I appreciate the opportunity to offer my input as you undertake the difficult task of fundamental tax reform. The current tax code is too complex, too costly, and creates unnecessary challenges for American families and businesses. Congress needs to reform the tax code, which means closing loopholes, lowering tax rates, and promoting middle class tax relief that will allow families to thrive and employers to create jobs. Comprehensively reforming the tax code should be a top priority in the Senate.

I understand that some in Congress may take this opportunity to advocate for increasing taxes in order to pay for more government spending. Efforts like the failed stimulus bill have shown that we cannot spend our way to prosperity. Simply put, our country does not have a revenue problem, it has a spending problem, particularly when looking at long-term spending projections. Therefore, I believe that any tax reform that you work on should be revenue-neutral for the federal government.

As Congress crafts legislation reforming the fundamentals of our tax system, I also request that the entire process be open and transparent to the American public. While Members of Congress are giving their perspectives, it is the even more important that every American should be able to see how this legislation is developed so that they can express their views during each step of reform.

We must work hard to end uncertainty that has been created by our current tax code. In order to stabilize our economy and foster long-term growth and investment, our nation needs common sense legislation that fundamentally transforms the tax code without backroom deals or increasing taxes to pay for big government. I appreciate your consideration of my requests and look forward to working with you on this important legislation.

Sincerely,



U.S. Senator Dean Heller