

# United States Senate

WASHINGTON, DC 20510

December 8, 2017

The Honorable Orrin Hatch  
104 Hart Senate Office Building  
Washington, D.C. 20510

The Honorable Kevin Brady  
1011 Longworth House Office Building  
Washington, D.C. 20510

Dear Fellow Conferees:

We write to you regarding our upcoming negotiations and work on H.R. 1, the reconciliation vehicle for the Tax Cuts and Jobs Act. We request that the conference be conducted with a level of transparency and consideration commensurate with the enormous scope and implications of this bill, which has been missing from the legislative process thus far. Specifically, there should be several public conference meetings held in the open, with meaningful opportunity for public input and with the benefit of a complete analysis by Congress's nonpartisan budget experts.

Foremost, it is critical that this process and all negotiations be done publicly, in full view of the American people. Neither the Ways and Means Committee nor the Finance Committee held any public hearings regarding the bills that were ultimately reported out and debated in their respective chambers. Debating these crucial topics out in the open – rather than behind closed doors – would allow the American people the ability to stay informed about changes to the tax code that will have a significant impact on many facets of their lives. Specifically, we request that the conference conduct at least three open public meetings, and that all members of the conference be given a full opportunity at such meetings to offer amendments and to secure roll call votes on all amendments, as well as on final approval of the conference report. It would be outrageous if legislation of this magnitude is again put together in secret, without the public's knowledge or input.

We also believe that before the conference report is finalized, conferees and the public should have a complete analysis of the proposed language from the Congressional Budget Office (CBO) and the Joint Committee on Taxation (JCT). Such an analysis should include a standard score, so we understand the costs of its provisions and their impact on the budget deficit. It also should evaluate the legislation's macroeconomic effects, so we know whether there is any truth to claims that the legislation "pays for itself." Additionally, since the Congressional Budget Office already estimated that this legislation would result in tens of millions of patients losing health care coverage and substantial premium increases, the conference should also wait for an analysis of its impact on the health care system. Finally, the analysis should include a complete description of the bill's distributional effects, including an analysis that illustrates what percentage of taxpayers will see a tax increase or tax decrease and the magnitude of the change. It is essential that members have a full and non-partisan understanding of the legislation being presented, before any member is compelled to vote on a conference report.

Last week, the Senate passed a bill rife with hand-written edits in the margins in the middle of the night. Predictably, this rush to passage produced mistakes amounting to hundreds of billions of dollars that conferees will now have to fix and may have led to new loopholes ripe for exploitation. Americans cannot risk their financial futures and our economy to such haphazard and slapdash legislating.

We know that many of us disagree about the merits of policies that would lead to tax increases on the middle class, tax breaks for large corporations and the very wealthy, and the destruction of the pristine Arctic National Wildlife Refuge. But we should all agree that changes of this scale should be done the right way, with a full opportunity for open, public dialogue, and complete information from non-partisan analysts about the bill's effects.

Thank you for your consideration of our requests.

Sincerely,

  
ROBERT MENENDEZ  
United States Senator

  
RON WYDEN  
United States Senator

  
DEBBIE STABENOW  
United States Senator

  
MARIA CANTWELL  
United States Senator

  
THOMAS R. CARPER  
United States Senator

  
PATTY MURRAY  
United States Senator

  
BERNARD SANDERS  
United States Senator

Copied: Senator Mike Enzi, Senator Lisa Murkowski, Senator John Cornyn, Senator John Thune, Senator Rob Portman, Senator Tim Scott, Senator Pat Toomey, Representative Peter Roskam, Representative Devin Nunes, Representative Diane Black, Representative Kristi Noem, Representative Rob Bishop, Representative Don Young, Representative Greg Walden, Representative John Shimkus