

**Coalition to Congress:
Cut out Green Energy Handouts to Achieve Tax Reform, Rate Reduction**

November 14, 2017

Dear Senators and Representatives:

On behalf of our organizations and the millions of Americans we represent, we write to express support for tax reform that repeals special exclusions that benefit certain industries and sectors.

We encourage you to oppose efforts to extend favorable tax treatment to renewable energy industries — e.g., the wind production tax credit (PTC), solar investment tax credit (ITC), and expired tax provisions pertaining to small-scale wind, fuel cell facilities, and geothermal. We note that the unified tax framework provides flexibility to the Senate Finance Committee and the House Ways and Means Committee to "decide to retain some [...] business credits to the extent budgetary limitations allow." We will stand with you in opposing the calls of special interests to preserve these tax narrow provisions.

The unified tax framework calls for reducing the corporate tax rate to 20 percent. This lower rate will benefit the overall economy, promote job growth, and make U.S. businesses more competitive. Extending and expanding these tax provisions benefitting narrow special interests makes it difficult to maintain this 20 percent rate.

Over the past decades, favorable tax treatment for renewable energy has consistently failed to deliver on its promises of long-term job creation and economic viability. Americans deserve access to energy solutions that are affordable and reliable—ones that can stand on their own in the marketplace—as well as a federal tax code that is fair and simple. Closing these loopholes would reduce complexity in the tax code and create a level playing field where all energy sources and new technologies can compete.

We applaud your progress to date toward the important goal of pro-growth, comprehensive tax reform. We will stand with you in opposing extending special tax treatment for renewable energy industries as you process the unified tax framework into legislative text. Thank you for your consideration.

Sincerely,

Chrissy Harbin, Vice President of External Affairs
Americans for Prosperity

Myron Ebell, Director, Center for Energy and Environment,
Competitive Enterprise Institute



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