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Bob Goldberg  
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**ADVOCACY GROUP**

William E. Malkasian  
Chief Advocacy Officer/Senior Vice President

Jerry Giovaniello  
Chief Lobbyist

500 New Jersey Ave., NW  
Washington, DC 20001-2020  
Ph. 202-383-1194  
WWW.NAR.REALTOR

June 20, 2018

The Honorable Tom MacArthur  
506 Cannon House Office Building  
U.S. House of Representatives  
Washington, DC 20515

Dear Representative MacArthur:

On behalf of the 1.3 million members of the National Association of REALTORS®, I thank you for introducing H.R. 5913, The Family Tax Deduction Improvement Act.

This legislation is designed to further strengthen the significant tax relief delivered by last year's Tax Cuts and Jobs Act in two ways. First, it would remove the inadvertent marriage penalty currently in the limitation of the state and local tax (SALT) deduction by doubling to \$20,000 the amount for married couples filing a joint return. Second, it would index the SALT deduction limitations for future inflation.

Enactment of these two changes will go a long way toward helping homeowners and married couples, both now and in the future. An indirect benefit of your bill is that it would assist and encourage more first-time homebuyers to take advantage of the tax benefits of homeownership. These benefits have helped millions of Americans to purchase and own their own homes.

By increasing fairness through the elimination of the marriage penalty, as well as countering the unfair loss of the value over time of an unindexed SALT deduction, your bill should help build political cohesiveness around the issue of deductibility of state and local property tax payments.

Again, thank you for your leadership on this important matter. NAR looks forward to working with you and your colleagues to continue improving our tax system and to help open the door for homeownership to more American families.

Sincerely,

Elizabeth Mendenhall  
2018 President, National Association of REALTORS®



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