

Hello,

As representatives of the Senate Finance Committee Employment and Community Development Task Force, we are writing to request written submissions regarding the six temporary tax incentives within the purview of our task force. These incentives include:

- the Indian employment tax credit (I.R.C. 45A),
- the new markets tax credit (I.R.C. 45D),
- the mine rescue team training credit (I.R.C. 45N),
- the work opportunity tax credit (I.R.C. 51),
- Empowerment zone tax incentives (I.R.C. 1391-1397B), and
- the American Samoa economic development credit (sec. 119 of P.L. 109-432, as amended by sec. 40312 of P.L. 115-123).

The Employment and Community Development Task Force is charged with examining the six temporary tax incentives listed above with the goal of identifying options for long-term resolution for those incentives. This includes examining the original basis for the provision, determining whether there is continued need for the provision as currently drafted, and identifying potential reforms that would strengthen the case for long-term resolution of the provision. With that overarching goal in mind, we request the following information from you relative to the interest of the tax incentive or incentives that you represent:

- 1) In your view, what was the original purpose and legislative intent of this provision? How has the provision met the original intent?
- 2) Since the provision was enacted, have there been policy changes that have altered the purpose of this provision? How have these changes impacted the ability to meet the original intent? Have these changes improved the provision?
- 3) Since the provision was enacted, have there been other external changes that have altered the purpose of this provision?
- 4) As currently drafted, does the provision achieves its stated purpose?
- 5) Are there potential reforms to this provision that would strengthen it and allow it to better achieve its stated purpose?
- 6) How has the temporary nature of the provision affected its ability to achieve its stated purpose, if at all?
- 7) Are there any other special considerations that you would like to identify relative to this provision?
- 8) Can you quantify or elaborate on the full scope of the impact of the provision as currently drafted, including but not limited to the total number and defining characteristics of the beneficiaries of the provision?

We ask that you keep these written responses as concise as possible while still conveying the information above. The responses need not cover all of the points above if you so choose. Please feel free to structure the response in the best way that you see fit.

Please submit all written responses to Employment&Development_Taskforce@finance.senate.gov. We ask that you submit your response **no later than COB on Monday, June 17, 2019.**

Following your written submission, the Task Force may follow up with a request for a meeting should we have additional questions. Do not hesitate to reach out to Robert Cusmano at robert_cusmano@portman.senate.gov or Lara Muldoon at lara_muldoon@cantwell.senate.gov if you have any questions or concerns.