

**Alaska Wilderness League * Center for Biological Diversity
Clean Water Action * Defenders of Wildlife * Earthjustice
Friends of the Earth * Hip Hop Caucus * League of Conservation Voters
Natural Resources Defense Council * Oil Change International
Power Shift Network * Sierra Club * The Wilderness Society
350.org * Union of Concerned Scientists * Voices for Progress**

November 16, 2017

Dear Senator,

On behalf of our millions of members and activists, we write to urge you to oppose the Republican leadership's tax legislation. This plan would lavish huge tax cuts to the richest 1% and corporate polluters that are destined to be paid for by the health and environmental well-being of communities across the country. The bill's debt-busting tax cuts for the wealthiest are sure to mean deep cuts to federal and state programs and safeguards that protect our air, water, lands, and wildlife that benefit people across this country every day. The plan puts at risk our clean energy future by preserving and adding tax breaks for dirty energy sources while allowing incentives for clean forms of energy to sunset. And if the tax plan itself weren't harmful enough, it is also being packaged with unrelated, controversial legislation that hands over the pristine and sacred Arctic National Wildlife Refuge to exploitation by Big Oil.

This plan steers most of its tax breaks to the wealthiest people in this country and corporations and adds trillions of dollars to the deficit. Americans across the country will suffer because those tax cuts are likely to be paid for by slashing services and safeguards that our government provides, from healthcare to education to environmental protection. The health of communities across the nation will suffer if the Environmental Protection Agency is further hampered in its mission to protect public health and hold polluters accountable for violating laws like the Clean Air Act and Safe Drinking Water Act. The people who work in and benefit from America's thriving outdoor recreational economy will take a hit if the national parks and other lands stewarded by the Department of the Interior are forced to suffer further cuts because of this reckless tax plan. Lowering the corporate tax rate also reduces the value of Low Income Housing Tax Credits. These credits help provide critical funding for community driven investment in affordable housing and energy efficiency, foster job creation, and support economic development for local communities. In addition, dismantling the state and local tax deductions will further burden the taxpayer, as the added cost of financing local infrastructure and housing projects will be passed on to middle class families.

This tax plan also leaves our nation's energy policy headed in the wrong direction by leaving in place the vast majority of existing tax preferences for polluting industries like oil, gas, and coal and adding a new billion dollar subsidy for oil companies, while doing nothing to further incentivize the clean energy revolution we need for a healthy future. Permanent tax breaks for

fossil fuels already dwarf those for renewables by a margin of 7:1 yet this bill provides a new handout to oil companies in the form of further tax breaks on foreign income. Currently the vast majority of clean energy incentives are set to sunset, but instead of also sunsetting the more than \$14 billion in annual federal subsidies fossil fuel companies receive, the bill only eliminates the smallest of existing preferences for fossil fuels. Despite rhetoric from GOP leaders that the tax code shouldn't pick winners and losers, this bill's failure to address the current, and soon to be larger, imbalance in favor of fossil fuels means that Congress is continuing to pick polluting energy sectors as winners yet again, putting at risk clean energy jobs, which represents the fastest growing jobs sector in the United States, and robbing us and our children of a cleaner future.

The GOP leadership's plan is to package this tax legislation with unrelated, controversial legislation that would open up the iconic Arctic National Wildlife Refuge to drilling. This legislation would irreversibly damage one of America's greatest wild places and is only being included in a desperate attempt to secure enough votes in the Senate for tax cuts for corporations and the wealthiest Americans. The Arctic Refuge's spectacular landscape of rugged mountains, boreal forests, and wild rivers supports more than 250 species including polar and brown bears, musk oxen, and birds that migrate from all 50 states and 6 continents each year. The indigenous Gwich'in people call the refuge's coastal plain "The Sacred Place Where Life Begins," an area that serves as the calving grounds for the Porcupine Caribou Herd which they rely on as a primary source of food, and for cultural and spiritual needs. This provision is being included in an attempt to generate \$1 billion in government revenue to pay for the package's tax cuts for the wealthy, but multiple analyses show that it is unlikely to raise anywhere close to that amount. In short, including drilling in the Arctic Refuge in the tax legislation is both environmentally and fiscally irresponsible.

For these reasons, we urge you to oppose the Republican tax bill and instead work together on legislation that will truly benefit our communities, power our economy with energy efficiency and clean, renewable energy, and protect the environment that we all depend upon for our health and well-being.

Sincerely,

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