*\*\*Replace the red, bolded text with senders last name and your email signature. Copy and paste content into email draft. Use the contact’s email address in the email’s ‘To:’ field. Replace the contact’s last name and email address each time you submit a letter to contacts on the list provided on page 2\*\**

Dear Representative **[CONTACT LAST NAME]**,

I'm writing to express my concern about the proposal to effectively eliminate Section 1031 like-kind exchanges as a means to pay for President Biden's proposed American Families Plan.  Section 1031 is an important tool used by businesses of all sizes, farmers and middle-class taxpayers to transition into locations that more efficiently meet their needs, instead of being tax-locked into yesterday's inefficiencies.

The American Families Plan's proposed cap on like-kind exchanges at $500,000 is misguided because larger investors are critical to repurposing and renovating commercial real estate in a post-pandemic economy.  The COVID-19 pandemic has imposed unexpected, unprecedented trauma on commercial property - particularly retail, hotel and office space. A significant percentage of this property throughout the country may need to be repurposed.

These are the types of large-scale projects that revitalize entire neighborhoods, generate significant job growth, and result in widespread community improvement.  Section 1031 is an effective tool to encourage the highest and best use of properties, without disrupting markets, allowing businesses to continue contributing to their local communities, rather than becoming shuttered blight.

Recent economic impact studies concluded that like-kind exchanges are a powerful stimulant of transactional activity that creates jobs, investment, local and Federal tax revenue, and contributes to the health of the U.S. economy. The studies found that exchanging buyers make real estate investments that are substantially greater than non-exchanging buyers, resulting in improved communities in which to live, work and play. These studies quantified that limiting or repealing Section1031 would cause significant economic contraction and job loss.

Most importantly, under Section 1031, taxes are deferred, not eliminated.

I urge you, as a member of the House Ways and Means Committee, to preserve Section 1031 in full during the committee’s markup of the reconciliation bill.

Sincerely,

**[YOUR EMAIL SIGNATURE]**

*\*\*Use this list of contact name and email addresses to send your letters to\*\**

**ALABAMA**

* Rep. Terri Sewell (D-AL-07)
* Chief of Staff: Hillary Beard - [hillary.beard@mail.house.gov](mailto:hillary.beard@mail.house.gov)
* Tax Staff: Patrick O’Connor - [patrick.oconner@mail.house.gov](mailto:patrick.oconner@mail.house.gov)

**CALIFORNIA**

* Rep. Mike Thompson (D-CA-05)
* Chief of Staff: Melanie Rhinehart-Van Tassell - [melanie.rhinehart@mail.house.gov](mailto:melanie.rhinehart@mail.house.gov)
* Tax Staff: Crozer Connor - [crozer.connor@mail.house.gov](mailto:crozer.connor@mail.house.gov\)
* Rep. Jimmy Panetta (D-CA-20)
* Chief of Staff: Joel Bailey - [joel.bailey@mail.house.gov](mailto:joel.bailey@mail.house.gov)
* Tax Staff: William Feeney - [will.feeney@mail.house.gov](mailto:will.feeney@mail.house.gov)
* Rep. Judy Chu (D-CA-27)
* Chief of Staff: Sonali Desai - [sonali.desai@mail.house.gov](mailto:sonali.desai@mail.house.gov)
* Tax Staff: Caitlin Kovalkoski - [caitlin.kovalkoski@mail.house.gov](mailto:caitlin.kovalkoski@mail.house.gov)
* Rep. Jimmy Gomez (D-CA-34)
* Chief of Staff: Bertha Guerrero - [bertha.guerrero@mail.house.gov](mailto:bertha.guerrero@mail.house.gov)
* Tax Staff: Omair Taher - [omair.taher@mail.house.gov](mailto:omair.taher@mail.house.gov)
* Rep. Linda Sánchez (D-CA-38)
* Chief of Staff: Ricky Xuan Le - [r.le@mail.house.gov](mailto:r.le@mail.house.gov)
* Tax Staff: Cody Willming - [cody.willming@mail.house.gov](mailto:cody.willming@mail.house.gov)

**CONNECTICUT**

* Rep. John Larson (D-CT-01)
* Chief of Staff: Scott Stephanou - [scott.stephanou@mail.house.gov](mailto:scott.stephanou@mail.house.gov)
* Tax Staff: Nancy Powers Perry - [nancy.perry@mail.house.gov](mailto:nancy.perry@mail.house.gov)

**FLORIDA**

* Rep. Stephanie Murphy (D-FL-07)
* Chief of Staff: Brad Howard - [brad.howard@mail.house.gov](mailto:brad.howard@mail.house.gov)
* Tax Staff: Natalie Martinez - [natalie.martinez@mail.house.gov](mailto:natalie.martinez@mail.house.gov)

**ILLINOIS**

* Rep. Danny Davis (D-IL-07)
* Chief of Staff: Tumia Romero - [tumia.romero@mail.house.gov](mailto:tumia.romero@mail.house.gov)
* Tax Staff Jill Hunter-Williams - [jill.hunter-williams@mail.house.gov](mailto:jill.hunter-williams@mail.house.gov)

* Rep. Bradley Schneider (D-IL-10)
* Chief of Staff: Casey O’Shea - [casey.oshea@mail.house.gov](mailto:casey.oshea@mail.house.gov)
* Tax Staff: Jessica Bernton - [jessica.bernton@mail.house.gov](mailto:jessica.bernton@mail.house.gov)

**MASSACHUSETTS**

* Chair, Richard Neal (D-MA-01)
* Chief of Staff William Tranghese [william.tranghese@mail.house.gov](mailto:william.tranghese@mail.house.gov)
* Tax Staff: Kara Getz - [kara.getz@mail.house.gov](mailto:kara.getz@mail.house.gov)

**MICHIGAN**

* Rep. Daniel Kildee (D-MI-05)
* Chief of Staff: Mitchell Rivard - [mitchell.rivard@mail.house.gov](mailto:mitchell.rivard@mail.house.gov)
* Tax Staff: Alison Share - [alison.share@mail.house.gov](mailto:alison.share@mail.house.gov)

**NEVADA**

* Rep. Steven Horsford (D-NV-04)
* Chief of Staff: Asha Jones - [asha.jones@mail.house.gov](mailto:asha.jones@mail.house.gov)
* Tax Staff: LaVontae Brooks - [lavontae.brooks@mail.house.gov](mailto:lavontae.brooks@mail.house.gov)

**NEW JERSEY**

* Rep. Bill Pascrell (D-NJ-09)
* Chief of Staff: Ben Rich - [ben.rich@mail.house.gov](mailto:ben.rich@mail.house.gov)
* Tax Staff: Dylan Sodaro - [dylan.sodaro@mail.house.gov](mailto:dylan.sodaro@mail.house.gov)

**NEW YORK**

* Rep. Thomas Suozzi (D-NY-03)
* Chief of Staff: Mike Florio - [mike.florio@mail.house.gov](mailto:mike.florio@mail.house.gov)
* Tax Staff: Conor Walsh - [conor.walsh@mail.house.gov](mailto:conor.walsh@mail.house.gov)
* Rep. Brian Higgins (D-NY-26)
* Chief of Staff: Matthew Fery - [matthew.fery@mail.house.gov](mailto:matthew.fery@mail.house.gov)
* Tax Staff: Lindsey Barnes - [lyndsey.barnes@mail.house.gov](mailto:lyndsey.barnes@mail.house.gov)

**OREGON**

* Rep. Earl Blumenauer (D-OR-03)
* Chief of Staff: William Smith - [willie.smith@mail.house.gov](mailto:willie.smith@mail.house.gov)
* Tax Staff: Jon Bosworth - [jon.bosworth@mail.house.gov](mailto:jon.bosworth@mail.house.gov)

**PENNSYLVANIA**

* Rep. Brendan Boyle (D-PA-02)
* Chief of Staff: Tim Barnes - [tim.barnes@mail.house.gov](mailto:tim.barnes@mail.house.gov)
* Tax Staff: Hannah Mansbach - [hannah.mansbach@mail.house.gov](mailto:hannah.mansbach@mail.house.gov)
* Rep. Dwight Evans (D-PA-03)
* Chief of Staff: Anuj Gupta - [anuj.gupta@mail.house.gov](mailto:anuj.gupta@mail.house.gov)
* Tax Staff: Gillian Mueller - [gillian.mueller@mail.house.gov](mailto:gillian.mueller@mail.house.gov)

**TEXAS**

* Rep. Lloyd Doggett (D-TX-35)
* Chief of Staff: Michael Mucchetti - [michael.mucchetti@mail.house.gov](mailto:michael.mucchetti@mail.house.gov)
* Tax Staff: Mark Rickling - [mark.rickling@mail.house.gov](mailto:mark.rickling@mail.house.gov)

**VIRGIN ISLANDS**

* Rep. Stacey Plaskett (D-VI-00)
* Chief of Staff: Angeline Muckle-Jabbar - [angeline.jabbar@mail.house.gov](mailto:angeline.jabbar@mail.house.gov)
* Tax Staff: Jeffrey Nowill - [jeffrey.nowill@mail.house.gov](mailto:jeffrey.nowill@mail.house.gov)

**VIRGINIA**

* Rep. Donald Beyer (D-VA-08)
* Chief of Staff: Zachary Cafritz - [zach.cafritz@mail.house.gov](mailto:zach.cafritz@mail.house.gov)
* Tax Staff: Dylan McGowan - [dylan.mcgowan@mail.house.gov](mailto:dylan.mcgowan@mail.house.gov)

**WASHINGTON**

* Rep. Suzan DelBene (D-WA-01)
* Chief of Staff: Aaron Schmidt - [aaron.schmidt@mail.house.gov](mailto:aaron.schmidt@mail.house.gov)
* Tax Staff: Victoria Honard - [victoria.honard@mail.house.gov](mailto:victoria.honard@mail.house.gov)

**WISCONSIN**

* Rep. Ron Kind (D-WI-03)
* Chief of Staff: Alex Eveland - [alex.eveland@mail.house.gov](mailto:alex.eveland@mail.house.gov)
* Tax Staff: Benjamin Hutterer - [ben.hutterer@mail.house.gov](mailto:ben.hutterer@mail.house.gov)

* Rep. Gwen Moore  (D-WI-04)
* Chief of Staff: Sean Gard - [sean.gard@mail.house.gov](mailto:sean.gard@mail.house.gov)
* Tax Staff: Caroline Frauman - [caroline.frauman@mail.house.gov](mailto:caroline.frauman@mail.house.gov)

*For more information about supporting Section 1031, please visit:*

[*https://1031buildsamerica.org/take-action/*](https://1031buildsamerica.org/take-action/)