*\*\*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\*\**

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

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