Reps. Beeler, Roth, Fink, Allor, Damoose, Bollin, Outman, Borton, Markkanen, Reilly, LaFave, Paquette, Lightner, Carra and Maddock offered the following resolution:

A resolution to urge the Congress of the United States to permanently extend the Tax Cuts and Jobs Act of 2017 with commensurate spending cuts to avoid increasing the federal tax burden.

Whereas, Prior to government-mandated economic shutdowns during the COVID-19 Pandemic, the Tax Cuts and Jobs Act of 2017 (TCJA) spurred steady economic expansion and allowed the spirit of entrepreneurship to flourish, while creating new jobs and opportunities for tens of millions of Americans. The act resulted in a $1.5 trillion net tax cut, and was followed by historically low unemployment rates, an increase in business investment, and a
$6,000 increase in real median household income over the next two years. This includes scores of raises and bonuses for workers immediately after the law was adopted; and

Whereas, The TCJA reduced federal tax rates for households across every income level, and this relief resulted in a tax cut of more than $1,500 for the average middle-income earner. The act had many provisions to reduce the individual income taxes including reductions in personal income tax rates, nearly doubling the standard deduction, and substantially reducing the hated Alternative Minimum Tax (AMT); and

Whereas, The TCJA set an annual cap of $10,000 on the state and local tax (SALT) deduction, broadening the tax base at the federal level and in many states. This caused state level budget surpluses and lead to many states offering substantial tax relief; and

Whereas, Prior to the TCJA, the top corporate income tax rate in the United States was thirty-five percent, the highest among all nations in the Organization for Economic Co-operation and Development (OECD). The act reduced the tax rate to twenty-one percent, bringing the United States back to average among OECD member nations, and dramatically enhancing American competitiveness; and

Whereas, Many significant provisions of the TCJA are set to expire after December 31, 2025. Allowing these provisions to expire would result in a massive federal tax increase on hardworking American taxpayers, a significant decline in American competitiveness, fewer jobs, reduced wage income for workers, and higher prices. In addition, the expiration of these provisions would incentivize many states to return to a period of higher taxes.
Whereas, More than 100 million American taxpayers from all income groups, but especially those in the middle and working classes, have enjoyed real tax relief due to the TCJA. The majority of Americans support making these tax cuts permanent; now, therefore, be it

Resolved by the House of Representatives, That we urge the Congress of the United States to permanently extend the Tax Cuts and Jobs Act of 2017 with commensurate spending cuts to avoid increasing the federal tax burden; and be it further

Resolved, That copies of this resolution be transmitted to the Speaker of the United States House of Representatives, the President of the United States Senate, and the members of the Michigan congressional delegation.