

United States Senate

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November 8, 2017

The Honorable Orrin Hatch
Chairman
Senate Committee on Finance
219 Dirksen Senate Office Building
Washington, D.C. 20510

Dear Chairman Hatch:

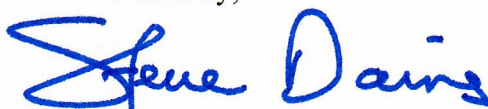
As you prepare legislation to provide sweeping tax relief for the American people, I strongly urge you to include repeal of Obamacare's individual mandate and provide a full rebate to Americans who have paid it.

Obamacare's individual mandate is an affront to freedom and is deeply unpopular. Its corresponding tax penalty, moreover, has hammered low and middle-income Americans the most, making it Obamacare's Poverty Tax. In fact, combining 2014 and 2015, 42% of penalty payers made less than \$25,000 and 82% of penalty payers made less than \$50,000, according to the Internal Revenue Service. Further, the penalty was paid 14.6 million times in 2014 and 2015 and amounted to nearly a \$5 billion tax increase on the American people. The amount paid in 2016 likely grew, because the size of the tax penalty per individual skyrocketed. Americans who paid this tax penalty should get every penny returned to them.

Importantly, repealing the individual mandate would save an estimated \$338 billion over the next ten years, according to a new projection by the Congressional Budget Office. CBO further projected that repealing the individual mandate will prevent Americans from paying \$43 billion in tax penalties over the next ten years. This amounts to real tax relief. Repealing this onerous tax penalty in tax relief legislation would also allow Congress to redirect the associated savings toward tax cuts that benefit middle-income Americans and small businesses that create jobs. Simply put, repealing Obamacare's individual mandate is a win-win for the American people.

Thank you for consideration of my request. I am eager to work with you toward our common goal of repealing Obamacare's individual mandate as the Senate considers historic tax relief legislation.

Sincerely,



STEVE DAINES
United States Senator