

Resolution No. ____
**Restore the Federal SALT Tax Deduction and Provide Direct
COVID-19-Related Federal Aid to All Municipalities**

WHEREAS, towns provide essential services to the 9 million New Yorkers living in towns including, but not limited to, ambulance, police and fire protection services, building and code enforcement, and highway maintenance, and have continued to do so throughout the ongoing health crisis; and

WHEREAS, the coronavirus pandemic has created significant financial stress for local governments due to lost sales tax revenue as well as other sources of revenue, such as permit fees, justice court fines, and mortgage recording tax; and

WHEREAS, to date, only one town out of 933 in New York State has been eligible for COVID-19 federal stimulus funding, and the Town of _____ has received no relief; and

WHEREAS, lost revenue for local governments combined with lack of funding will result in the reduction of essential services or shifting the cost onto real property taxpayers, many of whom are experiencing their own financial stress; and

NOW THEREFORE BE IT

Resolved, that the Town of _____ calls upon United States Congressional Representatives _____, Senator Charles Schumer, and Senator Kirsten Gillibrand, to support federal funding related to the coronavirus pandemic that is directly delivered to all municipalities, regardless of population size.

WHEREAS, New York State taxpayers have relied upon deductions from federal income tax for state income tax, real property taxes and mortgage interest (SALT) since the inception of the tax code; and

WHEREAS, the ability to deduct state income taxes, real property taxes and mortgage interest enables and encourages homeownership, creating cohesive communities that attract businesses and residents to New York's towns; and

WHEREAS, increased federal taxation and the resulting reduction in municipal services harms local housing markets, decreases home values, erodes local tax bases and accelerates residential and business flight from New York; and

WHEREAS, the reduction of the state and local tax deductions in 2018 with the adoption of the Tax Cuts and Jobs Act (H.R. 1) resulted in a form of double taxation on New Yorkers and imposed fiscal stress on taxpayers and local governments; NOW THEREFORE BE IT

Resolved, that the Town of _____ calls upon United States Congressional Representatives _____, Senator Charles Schumer, and Senator Kirsten Gillibrand, to restore the SALT deduction to the previous cap to ensure fair and equitable taxation for all New York taxpayers.