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Trump calls for eliminating SALT deduction cap

In an unexpected development that could scramble next year’s debate over how to address the sunset provisions in the Tax Cuts and Jobs Act of 2017 (TCJA, P.L 115-97), former President Donald Trump this week called for eliminating a provision of the signature tax law enacted during his administration that imposed a \$10,000 cap on the deduction for state and local taxes (SALT).

[URL: https://www.congress.gov/115/plaws/publ97/PLAW-115publ97.htm](https://www.congress.gov/115/plaws/publ97/PLAW-115publ97.htm)

Trump, who is the Republican nominee in the 2024 presidential race, initially raised the issue of restoring the SALT deduction in a social media post on September 17. But he reiterated his pledge the following day at a rally he held in Uniondale, N.Y., on Long Island, where SALT cap repeal has been a popular issue.

“I will cut taxes for families, small businesses, and workers, including restoring the SALT deduction, saving thousands of dollars for residents of New York, Pennsylvania, New Jersey, and other high-cost states,” he told his audience.

A TCJA revenue raiser

The SALT deduction was unlimited before the TCJA was signed into law, although, as a practical matter, other provisions in the pre-TCJA tax code, such as the individual alternative minimum tax (AMT) and the “Pease” limitation on itemized deductions, reduced the benefit of the deduction for some taxpayers. (In addition to capping the SALT deduction, the TCJA temporarily repealed the Pease limitation and increased the amount of the AMT exemption.)

The SALT deduction cap, which generated revenue to help offset the cost of the TCJA’s tax cuts, is set to expire at the end of 2025. The impact of the cap hits the relatively small percentage of taxpayers who itemize their federal taxes (less than 15 percent of filers, according to the IRS) and who generally live in states with high state and local income and property taxes. While this has been felt largely in states and urban districts represented by Democrats, a small but vocal group of Republican House members from New York, New Jersey, and California—known as the SALT Caucus—has sought to repeal or substantially relax the limitation on the deduction since it became law and is making it an issue in the 2024 campaign.

While there has been some discussion in Congress since 2017 about modifying the cap by eliminating or reducing its so-called marriage penalty (the \$10,000 limitation applies whether filers are single or married filing jointly and is not indexed for inflation) most Republicans have supported extending the cap—or even ending the SALT deduction altogether—as they contemplate the larger issue of how to address the pending expiration of large swaths of the TCJA next year. (In addition to the SALT deduction cap, TCJA provisions that are scheduled to sunset at the end of 2025 include dozens of tax cuts for individuals, estates, and passthrough businesses.) For that reason, Trump’s September 17 declaration on his Truth Social platform that he intends to “get SALT back” was unexpected.

Reactions on Capitol Hill

Senate Majority Leader Charles Schumer, D-N.Y., who has criticized the cap since its implementation but has been stymied by some in his own party who see repealing it as a costly choice that would benefit the wealthiest taxpayers, indicated he saw the former president’s turnaround as a politically motivated effort to win votes in November.

“Trump was the one who took away SALT,” he told *Punchbowl News* September 17. “It hurt many New Yorkers, including many Long Islanders. Now that he’s back on Long Island for the first time, he changes his mind? Come on.”

While New York is deemed by political analysts to be a safe Democratic state in the electoral college vote count, there are a number of congressional swing seats in play from the New York City suburbs, and issues around the SALT deduction could prove to be a factor in some of those races.

Trump's pitch to eliminate the cap on the SALT deduction is just one of several new tax proposals he has announced in recent weeks, including calls to cut the corporate tax rate to 15 percent for domestic manufacturers and eliminate federal taxes on Social Security benefits, tips, and overtime pay. None of these has been officially scored by the Joint Committee on Taxation staff or the Congressional Budget Office—the two official nonpartisan scorekeepers on Capitol Hill—but various “think tanks” outside of the government estimate the proposals would significantly add to what the CBO has said will be a \$4.6 trillion price tag for extending all of the expiring TCJA provisions. (CBO's estimate includes additional debt service costs.)

While some congressional Republicans have endorsed Trump's recent proposals, at least one key GOP legislator demurred when asked for his reaction to Trump's latest pledge.

“I get asked about everything Trump says, and whether I support it,” the Senate Finance Committee's top Republican, Sen. Mike Crapo of Idaho, told *Politico* September 18, “and my answer is always the same: ‘We're looking at everything in the tax code right now, getting ready for next year.’” (Crapo presumably would become Finance Committee chairman in the 119th Congress if Republicans reclaim the majority in the Senate this November.)

Johnson outlines 2025 tax agenda for an all-GOP Congress

In other developments, the top House Republican said this week that a number of the GOP's “first 100 days” priorities will touch on the tax code if the party wins control of the White House and both chambers of Congress next year—though he dialed back earlier calls for a full repeal of the energy tax incentives enacted in the Democrats' Inflation Reduction Act of 2022 (P.L. 117-169).

URL: <https://www.congress.gov/bill/117th-congress/house-bill/5376/text>

In a September 17 speech and discussion with Fox Business host Larry Kudlow before the America First Policy Institute, House Speaker Mike Johnson, R-La., said he is bullish about Republicans' chances of holding the majority in the House and retaking control of the Senate and the Oval Office in November's election. Under this combination, often called the “trifecta,” GOP leaders have said they would aim to use the fast-track budget reconciliation process to side-step procedural obstacles and advance certain tax and spending legislation in the Senate without the need for Democratic support—just as they did in 2017 to pass the Tax Cuts and Jobs Act when President Trump was in office.

Johnson highlighted several immediate priorities for Republicans if they win the trifecta, including extending and expanding on the TCJA's tax cuts, using the tax code to secure the border and deter illegal immigration, and rolling back clean energy policies—including tax incentives—that were part of the Inflation Reduction Act. (Rounding out the five priorities Johnson cited were reforming the education system and downsizing the federal government to address the size of the federal debt.)

Some Republicans have long vowed to completely repeal the Inflation Reduction Act, which moved through Congress under budget reconciliation rules on the strength of Democratic votes alone; however, the speaker softened his stance somewhat in an interview with CNBC just before his speech this week, conceding that there are some clean energy tax incentives that are popular within his party.

“You’ve got to use a scalpel and not a sledgehammer, because there’s a few provisions in there that have helped overall,” Johnson said.

A group of 18 House Republicans sent a letter to the speaker last month asking him to not support full repeal of the energy provisions in the 2022 law, arguing that certain incentives have driven job creation and that many US companies are using them to invest in energy infrastructure and projects across the country.

[URL: https://garbarino.house.gov/sites/evo-subsites/garbarino.house.gov/files/evo-media-document/FINAL%20Credits%20Letter%202024.08.06.pdf](https://garbarino.house.gov/sites/evo-subsites/garbarino.house.gov/files/evo-media-document/FINAL%20Credits%20Letter%202024.08.06.pdf)

“Prematurely repealing energy tax credits, particularly those which were used to justify investments that already broke ground, would undermine private investments and stop development that is already ongoing,” the lawmakers wrote in their August 6 letter. “A full repeal would create a worst-case scenario where we would have spent billions of taxpayer dollars and received next to nothing in return.”

Although no taxwriters were among the letter’s signatories, at least some Republican members of the House Ways and Means Committee have acknowledged the concerns the letter raises. Rep. Vern Buchanan of Florida recently told *Politico* that he is “not committing to anything” right now but is aware of increased support within the party for some of the incentives; likewise, Rep. Randy Feenstra of Iowa said he would not support repeal of any provision that would harm his district’s agriculture industry.

Some members of the ultraconservative House Freedom Caucus, including Reps. Bob Good of Virginia and Chip Roy of Texas, have blasted the idea of preserving any of the Inflation Reduction Act’s energy tax incentives and have noted that every Republican voted in 2023 to repeal all of the clean energy tax credits, although that action was a component of the House GOP’s offer in negotiations to raise the debt ceiling and was not regarded as something that was likely to become law as part of that process.

The House recently passed legislation that would narrow the scope of new vehicles that qualify for the Inflation Reduction Act’s clean vehicle tax credit under section 30D, with the support of seven Democrats and all Republicans. (For prior coverage, see *Tax News & Views*, Vol. 25, No. 27, Sep. 13, 2024.)

[URL: https://dhub.deloitte.com/Newsletters/Tax/2024/TNV/240913_3.html](https://dhub.deloitte.com/Newsletters/Tax/2024/TNV/240913_3.html)

Warren looks to 2025 Democratic tax agenda

Across the Capitol this week, Sen. Elizabeth Warren, D-Mass., who chairs the Senate Banking, Housing, and Urban Affairs Subcommittee on Economic Policy, hinted at the contours of an agenda for an all-Democratic Congress next year, commenting at a September 18 subcommittee hearing that 2025 represents “a big opportunity [for Democrats] to fix the tax code” by increasing the corporate tax rate, closing “loopholes” for “billionaires,” and using that revenue “to lower costs for ordinary Americans from housing to child care.”

Warren, who also sits on the Senate Finance Committee, cited Vice President Kamala Harris’s calls for a 28 percent corporate tax rate (compared to 21 percent under current law), a 25 percent minimum tax on appreciated assets of taxpayers with wealth greater than \$100 million, an expanded child tax credit, and incentives for affordable housing as examples of tax policies that would accomplish that objective.

The tax plan Harris has put forward as part of her 2024 presidential bid also calls for retaining the expiring TCJA tax cuts for households with income below \$400,000 (\$450,000 for joint filers) and allowing them to expire for more affluent individuals.

Warren commented in her opening statement that the decisions Congress makes about taxes reflect “what and who we value enough to collectively invest in.” She also argued during the hearing that the economic benefits of the TCJA flowed chiefly to large corporations and high-wealth individuals, and she rejected the notion of fully extending the tax breaks in the TCJA as former President Trump and congressional Republicans have proposed.

“It is better to walk away and let the Trump tax cuts expire than to sign our names to that kind of wealth transfer to help multimillionaires and billionaires at the expense of working families,” she said. “But that doesn’t have to be where our 2025 tax fight ends. I believe we can do better than that.”

— Storme Sixeas
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Top House Republicans back Belgian legal challenge to Pillar Two

House Republicans this week offered up a reminder of their longstanding opposition to the global minimum tax agreement struck through the OECD by more than 140 countries—including the US—by backing a legal challenge to the agreement in Belgian court and reiterating their willingness to unleash retaliatory measures against foreign jurisdictions that use the deal to “target Americans.”

The international agreement known as Pillar Two seeks to ensure large multinational corporations pay a minimum tax of 15 percent in every country in which they operate, and it allows countries to levy top-up taxes if a company isn’t taxed at that level in its home country or in the parent jurisdiction—an aspect of the regime known as the undertaxed profits rule (UTPR). Congressional Republicans, who argue that the Biden administration overstepped its authority in negotiating and signing on to the deal, have especially opposed the UTPR, under which foreign jurisdictions can seek to collect top-up taxes from US-headquartered multinationals beginning in 2026.

Taking aim at a directive for all EU member states to implement Pillar Two, the American Free Enterprise Chamber of Commerce this summer filed a legal challenge to the UTPR law in Belgium; and in a September 17 letter, the GOP’s 25 Ways and Means Committee members and top four Republican House leaders echoed

their support for the challenge, saying the UTPR “would surrender US tax sovereignty, allowing unelected foreign bureaucrats to dictate tax policy, and help foreign governments arbitrarily extract hundreds of billions of dollars from the US economy.”

[URL: https://waysandmeans.house.gov/wp-content/uploads/2024/09/US-House-Letter-to-OECD.pdf](https://waysandmeans.house.gov/wp-content/uploads/2024/09/US-House-Letter-to-OECD.pdf)

The letter, sent to OECD Secretary-General Mathias Corman, went on to argue that China—which, like the US, has not adopted Pillar Two—will exploit the deal’s “loophole for direct government subsidies,” making the UTPR ineffective against Chinese companies. At the same time, the Republicans say the UTPR will allow other countries to “claw back important US tax incentives,” such as the research and development tax credit, and “attack the operations of American companies in third-party jurisdictions.” Under the agreement, nonrefundable tax credits such as those more typically used in the US are treated as reducing a corporation’s tax payment, but refundable credits, which are more common in other countries (for example, the UK’s R&D tax credit) are not, so US companies are at greater risk of falling below the 15 percent threshold. This has been a bipartisan point of contention in Congress, with Democrats also continuing to urge the administration to reach a renegotiated solution on the treatment of tax credits.

This week’s letter is far from the first time GOP legislators have threatened to take retaliatory “countermeasures” against jurisdictions that seek to wield the UTPR against US-based companies. In 2023, Ways and Means Committee Chairman Jason Smith, R-Mo., introduced the Defending American Jobs and Investment Act (H.R. 3665), under which the tax rate on US income of wealthy investors and corporations in countries identified as having “extraterritorial taxes or discriminatory taxes” such as UTPRs would increase by 5 percentage points each year for four years, to a maximum of 20 percentage points above the base. (For prior coverage, see *Tax News & Views*, Vol. 24, No. 19, May 26, 2023.) And taxwriter Ron Estes, R-Kan., has introduced the Unfair Tax Prevention Act (H.R. 4695) to tighten the US base erosion and anti-avoidance tax (BEAT) rules for companies based in jurisdictions that impose a UTPR or similar tax on US multinationals. (For prior coverage, see *Tax News & Views*, Vol. 25, No. 27, July 21, 2023.)

[URL: https://www.congress.gov/118/bills/hr3665/BILLS-118hr3665ih.pdf](https://www.congress.gov/118/bills/hr3665/BILLS-118hr3665ih.pdf)

[URL: https://dhub.deloitte.com/Newsletters/Tax/2023/TNV/230526_2.html](https://dhub.deloitte.com/Newsletters/Tax/2023/TNV/230526_2.html)

[URL: https://www.congress.gov/118/bills/hr4695/BILLS-118hr4695ih.pdf](https://www.congress.gov/118/bills/hr4695/BILLS-118hr4695ih.pdf)

[URL: https://dhub.deloitte.com/Newsletters/Tax/2023/TNV/230721_1.html](https://dhub.deloitte.com/Newsletters/Tax/2023/TNV/230721_1.html)

Neither bill has been taken up in the taxwriting committee this Congress, but Smith has pointed to them as “a clear warning to any nation tempted to exploit the success of our workers and businesses for its own gain,” and they are viewed as markers of the type of action Republicans might take if they hold on to their majority in the House and recapture the Senate and the White House in this November’s elections.

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IRS announces a second Employee Retention Credit Voluntary Disclosure Program

The IRS on August 15 announced in news releases IR-2024-212 and IR-2024-213, the reopening of the Employee Retention Credit (ERC) Voluntary Disclosure Program for employers to resolve erroneous claims for credit or refund involving the ERC through November 22, 2024. In March 2024, the IRS had a temporary Voluntary Disclosure Program available to taxpayers who had received an ERC claim refund that the taxpayer had since identified to be improper. This process allowed taxpayers to withdraw an ERC claim without interest or penalties by paying back 80 percent of the total refund to the IRS.

URL: <https://www.taxnotes.com/research/federal/other-documents/irs-news-releases/irs-offers-second-chance-rectify-erroneous-erc-claims/7l4k1>

URL: <https://www.taxnotes.com/research/federal/other-documents/irs-news-releases/irs-explains-how-tap-erc-claims-relief/7l4k2?highlight=IR-2024-213>

IRS Announcement 2024-30 provides more details and describes the eligibility criteria, terms, and procedures for electing to participate in the second Voluntary Disclosure Program. However, participants in this second ERC Voluntary Disclosure Program are allowed to retain only 15 percent of the claimed ERC amount (that is, they must pay back 85 percent of the total refund to the IRS).

URL: <https://www.taxnotes.com/research/federal/irs-guidance/announcements/irs-announces-second-disclosure-program-erc-claimants/7l4jz>

Any participant that has claimed the ERC for tax periods in 2021 and has received a credit or refund prior to August 15, 2024, is eligible to participate in the second ERC Voluntary Disclosure Program. Participation also includes common-law employers who used a third-party payer to claim the ERC on their behalf.

Participants in the second ERC Voluntary Disclosure Program must notify the IRS of their election by completing and submitting Form 15434, Application for Employee Retention Credit Voluntary Disclosure Program, on or before 11:59 p.m. local time on November 22, 2024. IRS Announcement 2024-30 outlines additional specific procedures for participants in this program.

URL: <https://www.irs.gov/forms-pubs/about-form-15434>

ERC compliance work continues

IRS announced plans to mail thousands of additional letters reversing or recapturing improperly paid ERC claims, anticipating this round of mailings could reach up to 30,000 letters this fall. The IRS notes that those who receive these recapture letters will be ineligible to participate in the Voluntary Disclosure Program for the calendar quarter the letter covers.

The IRS also announced in IR-2024-203 that it has shifted the moratorium period for processing new claims and is now processing claims filed through January 31, 2024.

URL: <https://www.taxnotes.com/research/federal/other-documents/irs-news-releases/irs-begin-erc-payments-shifts-moratorium-period/7kktb>

Special withdrawal program for taxpayers with unprocessed ERC claims

The IRS special withdrawal program for taxpayers with unprocessed ERC claims remains available. Not to be confused with the voluntary disclosure program, the withdrawal program is limited to taxpayers who have not yet received their refund. This program offers a simplified method for taxpayers to “undo” an ERC claim if they have reason to believe the claim was improper. The IRS will treat the claim as if it was never filed and no interest or penalties will apply.

For more information, review the IRS FAQs on the second ERC Voluntary Disclosure Program and the IRS news releases (IR-2024-212 and IR-2024-213).

URL: <https://www.irs.gov/newsroom/frequently-asked-questions-about-the-second-employee-retention-credit-voluntary-disclosure-program>

URL: <https://www.taxnotes.com/research/federal/other-documents/irs-news-releases/irs-offers-second-chance-rectify-erroneous-erc-claims/7l4k1>

URL: <https://www.taxnotes.com/research/federal/other-documents/irs-news-releases/irs-explains-how-tap-erc-claims-relief/7l4k2?highlight=IR-2024-213>

— Michael DeHoff
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House OKs tougher penalties for unauthorized disclosures of taxpayer data

The House of Representatives on September 17 approved a bill that would ratchet up the penalties on individuals who are convicted of making unauthorized disclosures of federal tax returns and protected return information, plus two other measures that would broaden the benefits available under high-deductible health insurance plans (HDHPs) and relax the rules regarding the tax treatment of contributions to certain tax-exempt veterans organizations.

But lawmakers failed to advance a proposal intended to prevent US tax-exempt organizations from serving as conduits for foreign entities seeking to make indirect contributions to federal elections.

All four bills were considered under an expedited process known as “suspension of the rules”—a procedural tool in the House that allows for limited debate, no amendments, and passage upon an affirmative two-thirds vote.

Unauthorized disclosure of taxpayer information

The Taxpayer Data Protection Act (H.R. 8292: text, Joint Committee on Taxation staff description), which was sponsored by Ways and Means Committee Chairman Jason Smith, R-Mo., and cleared the chamber by voice

vote, would significantly increase the current-law penalties imposed on individuals who make willful and unauthorized disclosures of federal income tax returns and return information.

[URL: https://gop-waysandmeans.house.gov/wp-content/uploads/2024/05/AINS-to-H.R.-8292.pdf](https://gop-waysandmeans.house.gov/wp-content/uploads/2024/05/AINS-to-H.R.-8292.pdf)

[URL: https://gop-waysandmeans.house.gov/wp-content/uploads/2024/05/JCT-Description-of-H.R.-8292.pdf](https://gop-waysandmeans.house.gov/wp-content/uploads/2024/05/JCT-Description-of-H.R.-8292.pdf)

Under the House-approved bill., an individual convicted of violating federal prohibitions on tax return disclosure would face a maximum fine of \$250,000 (up from \$5,000 under current law), a maximum prison sentence of 10 years (up from five years under current law), or both. The measure also clarifies that an unauthorized disclosure involving the returns or return information of multiple taxpayers would be treated as a separate violation for each taxpayer whose data was compromised. The stiffer penalties would be effective for disclosures made after the date of enactment. The JCT staff estimates that the measure would have a negligible effect on federal revenues over the 2024-2034 budget window.

The legislation was introduced at least partially in response to a data breach at the IRS involving some 70,000 taxpayers that began in 2019 and made national headlines in 2021 when tax return information for several prominent individuals appeared in *The New York Times* and *Pro Publica*. A former IRS contractor subsequently was charged with and pleaded guilty to a single count of unauthorized disclosure and received the current-law maximum fine and prison sentence—an outcome lawmakers in both parties have argued was insufficient given the magnitude of the offense.

Expanded benefits for high-deductible health plans

Also clearing the chamber by voice vote was the Chronic Disease Flexible Coverage Act (H.R. 3800: text; JCT staff description), sponsored by Ways and Means Committee members Brad Wenstrup, R-Ohio, and Earl Blumenauer D-Ore. That measure would essentially codify IRS Notice 2019-45, which expanded the list of preventive care benefits permitted to be provided by a high-deductible health plan, before the deductible, to include certain preventive care for specified chronic conditions. (An HDHP is a health plan, linked to a tax-preferred health savings account, that meets certain dollar thresholds related to the annual deductible and limitations on annual out-of-pocket expenses. The dollar thresholds are adjusted for inflation.)

[URL: https://www.congress.gov/bill/118th-congress/house-bill/3800/text](https://www.congress.gov/bill/118th-congress/house-bill/3800/text)

[URL: https://www.jct.gov/publications/2023/jcx-13-23/](https://www.jct.gov/publications/2023/jcx-13-23/)

[URL: https://www.irs.gov/pub/irs-drop/n-19-45.pdf](https://www.irs.gov/pub/irs-drop/n-19-45.pdf)

According to the JCT staff, the bill would have no revenue impact over the 10-year budget window.

Charitable contributions to veterans organizations

The VSO Equal Tax Treatment (VETT) Act (H.R. 1432: text; JCT staff description), sponsored by Wenstrup and Democratic taxwriter Jimmy Panetta, D-Calif., would expand the deductibility of charitable contributions to all federally chartered tax-exempt organizations serving current and former members of the armed forces (that is, organizations described in section 501(c)(19)) by superseding a rule that currently requires these organizations

to maintain a membership of at least 90 percent wartime veterans in order to receive tax-deductible contributions. It was approved by voice vote.

[URL: https://www.congress.gov/bill/118th-congress/house-bill/1432/text](https://www.congress.gov/bill/118th-congress/house-bill/1432/text)

[URL: https://www.jct.gov/publications/2023/jcx-54-23/](https://www.jct.gov/publications/2023/jcx-54-23/)

The JCT staff estimates that H.R. 1432 would reduce federal revenues by an estimated \$1 million over the next decade.

Indirect political contributions by foreign donors

The chamber failed to pass the No Foreign Election Interference Act (H.R. 8314: text; JCT staff description), a bill sponsored by Rep. Nicole Malliotakis, R-N.Y., that would amend the Internal Revenue Code to impose penalties on certain tax-exempt organizations that receive contributions from foreign nationals and then pass those contributions along in the form of donations to political action committees or other overtly political causes. The measure received a majority vote of 218-181, with 16 Democrats joining 202 Republicans in the “aye” column; however, the final tally was short of the two-thirds supermajority required for passage under the suspension procedures.

[URL: https://gop-waysandmeans.house.gov/wp-content/uploads/2024/05/AINS-to-H.R.-8314.pdf](https://gop-waysandmeans.house.gov/wp-content/uploads/2024/05/AINS-to-H.R.-8314.pdf)

[URL: https://www.jct.gov/publications/2024/jcx-19-24/](https://www.jct.gov/publications/2024/jcx-19-24/)

The proposal provides that a “specified tax-exempt organization” that receives a contribution or gift from a foreign national would be banned from making donations to a political committee for eight years. An organization that violates the ban would face a fine totaling 200 percent of the donation amount for each of the first two disqualified donations. An organization that violates the ban for a third time would automatically lose its tax-exempt status.

A “specified tax-exempt organization” is defined as an organization that has (1) gross receipts for the taxable year of \$200,000 or more, or (2) assets of \$500,000 or more (determined as of the close of the taxable year).

The bill would be effective for contributions made on or after January 1, 2025, and, according to the JCT staff, would result in a 10-year revenue gain of less than \$500,000.

Democratic taxwriter Linda Sanchez of California, who spoke against the measure on the House floor, said that it would lead to “unintended and harmful consequences” and “would unfairly hurt American workers and the unions that represent them.” She contended, among other things, that the bill “does not define ‘a contribution or gift’” for purposes of the eight-year ban on political contributions. If union dues are considered a contribution or gift, she argued, then dues paid by a union member who is not a US citizen—for example, a green card holder or an immigrant holding a temporary visa—could “restrict the union’s right to give to a political committee” under the measure as drafted.

Nicole Mallitoakis, the bill’s sponsor, argued in rebuttal that “this legislation does not include any dues-paying trade organizations or labor unions” and that its “sole intent . . . is to keep foreign mega-donor money out of our elections.”

Next steps unclear

Senate Democratic leaders have not indicated if they intend to take up the Taxpayer Data Protection Act, the Chronic Disease Flexible Coverage Act, or the VETT Act now that they have been approved in the House.

House Republican leaders, for their part, have not announced if intend to bring the No Foreign Election Interference Act back to the floor under what's known as regular order, which would allow for passage by a simple majority but also potentially open it up to amendments and an extended debate process.

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