NATIONAL TAXPAYERS UNION

August 10, 2021

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NTU urges all Senators to vote "YES" on the following amendments to S. Con. Res. 14, the fiscal year (FY) 2022 concurrent budget resolution, should the amendments receive consideration on the Senate floor. NTU may issue subsequent vote alerts as additional amendments are introduced and considered.

Tax/Finance

- **Amendment #2663 from Sen. Roger Marshall (R-KS):** This amendment would allow exceptions for farmers, ranchers, and small business owners from changes to the step-up basis rule. As the Small Business & Entrepreneurship Council notes, the proposed change to the step-up basis would lead to economy-wide harm and drastically increase the taxes due at the death for taxpayers.
- **Amendement #3106 from Sen. John Thune (R-SD)**: This amendment would allow Congress to protect small business owners and families from proposed changes the Biden administration (and some Congressional Democrats) want to make to the taxation of inherited assets. NTU has previously noted that existing proposals to change stepped-up basis would hurt independent and family-owned businesses and include a number of outstanding implementation questions.
- **Amendment #3107 from Sen. John Barrasso (R-WY)**: This amendment would allow lawmakers to limit the electric vehicle (EV) tax credit for high-income households. Given the majority of EV tax credit benefits flow to six-figure households, this is a prudent and fiscally responsible amendment.
- **Amendment #3114 from Sen. Mike Braun (R-IN)**: This amendment would allow Congress to lift onerous American Rescue Plan Act (ARPA) restrictions that limit the ability of state governments to cut taxes for families and businesses. NTU has previously written about this counterproductive provision of ARPA, which we believe should be fully repealed.
- **Amendment #3148 from Sen. Chuck Grassley (R-IA)**: This amendment would allow lawmakers to limit the EV credit for high-income households, including possibly phasing out the credit for taxpayers making more than 120 percent of U.S. median household income. As we noted with the Barrasso amendment above, given the majority of EV tax credit benefits flow to six-figure households this is a prudent amendment.
- **Amendment #3149 or Amendment #3251 from Sen. Chuck Grassley (R-IA)**: Either of Sen. Grassley's amendments here would effectively prohibit lawmakers from using reconciliation legislation to roll back Tax Cuts and Jobs Act (TCJA) era limits on taxpayers taking the state and local tax (SALT) deduction. This deduction overwhelmingly benefits wealthy taxpayers in high-tax states, and it's very concerning that Democrats are proposing so-called "SALT cap relief" for their reconciliation legislation.

- **Amendment #3278 from Sens. Maggie Hassan (D-NH) and Todd Young (R-IN)**: This amendment would allow lawmakers to ensure that businesses can continue to fully expense research and development (R&D) expenses beyond the scheduled expiration of this tax provision in 2022. Preserving full expensing for R&D is critical to America's economic rebound from COVID-19.
- **Amendments #3332, #3333, and #3334 from Sen. Mike Braun (R-IN)**: All three of Sen. Braun's amendments would allow lawmakers to place prudent limits and guardrails on Internal Revenue Service (IRS) authorities and behavior, including increasing penalties for unlawful disclosure of taxpayer information (#3332), establishing new limits on the type and amount of information the IRS can collect from taxpayers (#3333), and creating limits on spending taxpayer dollars on union activities at the IRS (#3334). This will be especially important if Democratic lawmakers green-light a major budget increase for the agency.
- **Amendment #3352 from Sen. Mike Braun (R-IN)**: This amendment would allow Congress to means-test the EV credit. As we noted with the Barrasso and Grassely amendment aboves, the majority of EV tax credit benefits flow to six-figure households. Means-testing those credits is prudent policy.

Budget

- **Amendment #2691 from Sen. Roger Marshall (R-KS)**: This amendment would create a point of order against legislation that increases net direct spending when the U.S. national debt exceeds the size of the nation's economy. Given the perilous debt load the federal government has taken on over several decades -- and especially in the past year -- this is a prudent point of order that lawmakers should act on.
- **Amendment #2722 or Amendment #2723 from Sen. Marsha Blackburn (R-TN)**: Either of Sen. Blackburn's amendments would effectively cut discretionary spending in the budget resolution across the board by either three percent (in #2722) or five percent (in #2723). Given the extraordinary debt and deficit levels facing U.S. taxpayers in the years ahead, this is a modest and responsible amendment for lawmakers to adopt.
- **Amendment #3346 from Sen. Mike Braun (R-IN)**: This amendment would allow lawmakers to implement discretionary spending caps in fiscal years (FYs) 2022 and 2023. NTU has argued before that, with the expiration of budget caps from the Budget Control Act of 2011, another round of discretionary spending caps are absolutely necessary to control spending.
- **Amendment #3347 from Sen. Mike Braun (R-IN)**: This amendment would create a point of order against any legislation that would increase deficits. Given the significant debt and deficit challenges facing policymakers, this point of order is more than reasonable.
- **Amendment #3348 from Sen. Mike Braun (R-IN)**: This amendment would allow Congress to reduce federal deficits over the next few years by pursuing the elimination and reduction of improper payments. This is a problem that costs taxpayers tens of billions of dollars per year, and lawmakers should eagerly pursue any opportunity to reduce improper payments.

Health Care

- **Amendement #2686 from Sen. Roger Marshall (R-KS)**: This amendment would create a point of order against any legislation, or any provision of legislation, that lowers the Medicare eligibility age. The nonpartisan Committee for a Responsible Federal Budget (CRFB) has estimated that lowering the Medicare age to 60 would increase federal spending by $200 billion over a decade. Given the urgent need for Congress to address extraordinary spending, debt, and deficit levels, this amendment would improve the fiscal direction of Democrats' reconciliation bill.

Labor/Employment

- **Amendement #2660 from Sen. Roger Marshall (R-KS):** This amendment would prevent a nationwide "ABC" test for independent contractors. Lawmakers should make it as easy as possible for Americans to seek employment that best fits their needs, and an ABC test for independent contractors would limit workers' options.
- **Amendment #2661 from Sen. Roger Marshall (R-KS):** This amendment would prohibit a change in definition of a "joint employer." Absent adoption of this amendment, a "joint employer" would be liable for overtime pay, minimum wage, and other requirements that could harm the restaurant industry at a point when it is already struggling.
- **Amendment #2662 from Sen. Roger Marshall (R-KS):** This amendment would prevent unions in right-to-work states from collecting dues from non-members. Allowing workers to opt out of paying dues helps ensure union participation is voluntary and gives greater freedom to workers.

Rules/Elections

- **Amendment #2664 from Sen. Roger Marshall (R-KS)**: This amendment would create a point of order against any legislation or provision of legislation that would cause taxpayers to subsidize "political campaigns or union organizations." This is a simple and fiscally responsible measure.

If you have any questions, please contact Director of Federal Policy Andrew Lautz at alautz@ntu.org or Policy and Government Affairs Associate Will Yepez at wyepez@ntu.org.

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