



September 9, 2020

The Honorable Mitch McConnell  
Majority Leader, United States Senate  
U.S. Capitol Building, S-230  
Washington, D.C. 20510

Dear Leader McConnell:

On behalf of National Taxpayers Union (NTU), the nation's oldest taxpayer advocacy organization, I write to thank you and your colleagues for your efforts to craft a targeted COVID-19 relief package that takes a more fiscally responsible approach than previous bills. The "Delivering Immediate Relief to America's Families, Schools and Small Businesses Act" is not perfect, but it is significantly better for taxpayers, workers, and employers than earlier, multitrillion-dollar proposals that included many provisions unrelated to the nation's immediate crises.

NTU has asked lawmakers to adhere to several principles while crafting a fourth major piece of legislation intended to combat the public health and economic impacts of COVID-19. Those principles are:

- *Relief* efforts should be temporary, and targeted at the workers, businesses, and families most impacted by the pandemic and economic downturn;
- *Recovery* efforts should make broad changes to the tax code that do not seek to benefit one industry or interest over others and have a material effect that spurs economic activity;
- *All* efforts in a fourth COVID-19 bill should come with prudent guardrails, to prevent taxpayer dollars from flowing to unrelated or unproductive causes or to projects that have nothing to do with the pandemic and recession.<sup>1</sup>

This targeted relief package from Senate Republicans adheres to the above principles in many ways. You resist the urge to appropriate trillions of dollars to broad, far-reaching programs, focusing instead on the individuals, families, small employers, educators, and health care providers most in need of additional assistance. You make a genuine good-faith effort at offsetting the bill's additional costs by rescinding or redirecting unused funds from the CARES Act. Most importantly, you and your colleagues by and large avoid appropriating dollars to causes or projects unrelated to the public health and economic impacts of COVID-19.

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<sup>1</sup> Lautz, Andrew, and Duppler, Mattie. "COVID "Phase 4" Legislation: How Congress Can Best Support Workers, Businesses, and States." National Taxpayers Union, June 23, 2020. Retrieved from:

<https://www.ntu.org/publications/detail/covid-phase-4-legislation-how-congress-can-best-support-workers-businesses-and-states>

Your legislation includes a prudent, state-optional extension of \$300-per-week federal unemployment insurance (UI) benefits through December 27, which we believe will reduce some uncertainty caused by recent executive actions around federal UI. It also contains targeted funding for testing, contact tracing, and vaccine and therapeutic development, all of which - if properly allocated - will help the nation emerge from this pandemic and its severe economic impacts faster.

As you and your colleagues debate and consider this legislation in the Senate, we would ask you to consider removing a few provisions from the bill that we believe could do more harm than good, including: 1) the critical mineral proposal in Title X, which could lead to federally sponsored protectionist trade measures from Republican *or* Democratic administrations, and 2) the \$20 billion in assistance to farmers in Division B, which we warned in July “is excessive relative to historic support for agriculture.”<sup>2</sup> Rather than providing additional federal aid, which is already projected to reach historic levels, America’s farmers would be better served by reducing tariffs and opening up foreign markets that have been closed off due to ongoing trade disputes.

Overall, we believe that the “Delivering Immediate Relief to America’s Families, Schools and Small Businesses Act” is a strong step in the right direction as Congress debates another COVID-19 relief bill. Even as vulnerable populations and sectors of the economy require some measure of federal support through the pandemic and government-led lockdowns, fiscal prudence and responsibility still matter to America’s taxpayers. Thank you for your efforts to craft responsible legislation here, and should you have any questions we are at your service.

Sincerely,

Brandon Arnold  
Executive Vice President

Andrew Lautz  
Policy and Government Affairs Manager

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<sup>2</sup> Arnold, Brandon, and Lautz, Andrew. “Congress Should Cut Extraneous Spending from HEALS Act.” National Taxpayers Union, July 28, 2020. Retrieved from: <https://www.ntu.org/publications/detail/congress-should-cut-extraneous-spending-from-heals-act>