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## HOUSE RESOLUTION

URGING HAWAII'S CONGRESSIONAL DELEGATION TO INTRODUCE AND  
SUPPORT LEGISLATION THAT WOULD REPEAL THE \$10,000  
LIMITATION ON THE DEDUCTION FOR STATE AND LOCAL TAXES  
ENACTED BY THE FEDERAL TAX CUTS AND JOBS ACT OF 2017.

1           WHEREAS, on December 15, 2017, the United States Congress  
2 approved the Tax Cuts and Jobs Act, Public Law 115-97 (Act), the  
3 largest overhaul of the federal tax code in the past thirty  
4 years that included the \$10,000 limitation on deductions for  
5 state and local taxes (SALT cap); and  
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7           WHEREAS, the SALT cap is leading to an increase in states'  
8 deficits, which are statutorily required to be offset by  
9 reductions in outlays or increases in other revenue to maintain  
10 budget outcomes; and  
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12           WHEREAS, the SALT cap decreases after-tax income for  
13 taxpayers, which causes more financial hardship and a decrease  
14 in the consumption of goods and services that is vital for  
15 economic recovery; and  
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17           WHEREAS, the SALT cap disproportionately reduces Hawaii  
18 residents' after-tax income compared to states that have a lower  
19 tax rate or cost of living due to having a flat limitation  
20 level; and  
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22           WHEREAS, the SALT cap does not take into account  
23 significant factors such as inflation or marital status; and  
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25           WHEREAS, the working people of the State of Hawaii are in  
26 desperate need of tax relief; and  
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28           WHEREAS, legislation has been introduced in the 116th  
29 Congress that would modify the SALT cap, including increasing  
30 the SALT cap level for some or all taxpayers or repealing the  
31 SALT cap entirely; now, therefore,



# H.R. NO. 102

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BE IT RESOLVED by the House of Representatives of the Thirty-first Legislature of the State of Hawaii, Regular Session of 2022, that this body urges Hawaii's Congressional Delegation to introduce and support legislation that would repeal the SALT cap, which negatively impacts the State's residents and economy; and

BE IT FURTHER RESOLVED that certified copies of this Resolution be transmitted to each member of Hawaii's Congressional Delegation.

OFFERED BY:



MAR 11 2022

