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June 14, 2016

The Honorable Martha McSally United States House of Representatives 1029 Longworth House Office Building Washington, D.C. 20515

Dear Congresswoman McSally,

I write in support of H.R. 3590, the Halt Tax Increases on the Middle Class and Seniors Act, legislation to stop Obamacare's 2017 tax increases on out of pocket medical expenses and provide tax relief to Americans.

Seniors and the middle class bear the brunt of Obamacare's tax increases. Prior to passage of Obamacare, Americans could deduct out of pocket medical expenses that exceed 7.5 percent of their adjusted annual income. 10.2 million families used this tax provision in 2012 with an average of under \$8,500 in medical expenses claimed. More than half of the families that used this provision made less than \$50,000 per year.

Thanks to Obamacare, this threshold increased to 10 percent for most families, and on January 1, 2017 it will also increase for seniors. This tax hike represents President Obama once again violating his "firm pledge" against "any form of tax increase" on any American earning less than \$250,000.

Typically, the elderly have the costliest medical expenses and require greater medical care. In addition, they typically no longer have an influx of income, instead relying on their savings. Obama's tax increase from 7.5 to 10 percent will have a ringing effect on seniors, who often no longer have an influx of income.

H.R. 3590 stops this tax increase on seniors and reinstates the older lower threshold for medical expenses for all Americans. This tax hike represents yet another way Obamacare has hurt American families, who were already struggling to receive the medical care they need.

Americans for Tax Reform supports the Halt Tax Increases on the Middle Class and Seniors Act and urges all members of Congress to support and co-sponsor this important legislation to relieve Obamacare's tax burden on the middle class and seniors.

Onward,

Grover G. Norquist

President, Americans for Tax Reform