

# CLARENCE CENTRAL SCHOOL DISTRICT

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November 14, 2017

The Honorable Chris Collins  
U.S. House of Representatives  
1117 Longworth House Office Building  
Washington, DC 20515-3227

Dear Congressman Collins:

I strongly urge you to make sure that there is no reduction in the deductibility of state and local taxes (SALT) in the House of Representatives tax reform bill. The deduction for state and local taxes saves people from having to pay taxes on their taxes. It's been a part of the federal income tax since its beginnings during the Civil War. There is no good reason to change this now. Eliminating it punishes taxpayers that value excellent public services. Ending SALT will increase taxes on middle income taxpayers. A study commissioned by the national Association of Realtors found that taxpayers with adjusted gross incomes between \$50,000 and \$200,000 would see tax increases averaging over \$800, even if the standard deduction is doubled.

New York is already doing its fair share to help citizens elsewhere in our country. We send Washington \$48 billion more in revenues than we get back in spending – more than any other state. That's more than \$2,000 for each adult and child in New York State. Ending or cutting the SALT deduction would make us even more of a donor state, asking our taxpayers to subsidize tax cuts for taxpayers in other states. That's just not fair.

Ending the deduction could end up hurting poor school districts very badly. It could lead some upper income taxpayers to leave our state when the top 1% contribute 42% of state income tax receipts. That would hurt the state's ability to raise the revenue that supports School Aid, one of its biggest expenditure items. Poor school districts are especially dependent on state aid. The state is already facing a structural deficit for next year projected to be over \$4 billion.

Thank you for your consideration.

Sincerely,

Geoffrey M. Hicks, Ed.D.  
Superintendent