**SAMPLE RESOLUTION**

**In Support of Retaining the State and Local Tax Deduction**

WHEREAS, The United States Senate and House of Representatives are considering legislation, “The Tax Cuts and Jobs Act,” to restructure the federal income tax system, and

WHEREAS, The House and Senate versions of the proposals would severely limit or eliminate the current deductibility of local property taxes and state income and sales taxes, and

WHEREAS, Eliminating or restricting deductions for state and local taxes would result in a financial burden for a substantial number of New Jersey households, and

WHEREAS, The Government Finance Officers Association has found that eliminating the state and local tax deduction would be felt most harshly by public school districts, which rely on local and state tax revenue for support, and

WHEREAS, In New Jersey, the federal government provides only 4.2 percent of the funding for public education, making the state’s public schools the second most dependent in the nation on state and local revenue, and

WHEREAS, A report by the Rockefeller Institute shows that New Jerseyans pay $31 billion more in federal income taxes than the state receives back in federal services, and

WHEREAS, The \_\_\_\_\_\_\_\_\_\_\_\_\_ Board of Education believes that elimination or restriction of deductibility of state and local taxes would pose a financial burden on the state’s public schools and its citizens, and

WHEREAS, Certain tax reform proposals would also eliminate advance refunding of bonds, which allow school districts to refinance at lower interest and lower cost to taxpayers, and

WHEREAS, Some tax reform proposals would also expand tax-advantaged savings programs to include private school tuition, thereby diverting limited federal funds from public to non-public schools. Now therefore be it

RESOLVED, That the \_\_\_\_\_\_\_\_\_\_ Board of Education urges the U.S. Senate and House of Representatives to oppose any tax reform legislation that would restrict deductibility of state and local taxes, and be it further

RESOLVED, That the \_\_\_\_\_\_\_\_\_\_ Board of Education urges the U.S. Senate and House of Representatives to opposed legislation that would limit the financial flexibility of local school districts and/or divert public funds to non-public schools, and be it further

RESOLVED, That this resolution be sent to U.S. Representative [district’s Congressional Representative], U.S. Senator Robert Menendez, and U.S. Senator Cory Booker, and be it further

RESOLVED, That copies of this resolution be sent to the New Jersey School Boards Association and the \_\_\_\_\_\_\_\_\_\_\_ County School Boards Association.