

United States Senate  
WASHINGTON, DC 20510

April 11, 2016

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

The Honorable Harry Reid  
Minority Leader  
United States Senate  
U.S. Capitol Building, Room S-221  
Washington, DC 20510

Dear Leader McConnell and Leader Reid:

We urge you to resist the temptation to clutter this important legislation with tax extensions aimed at placating a few special interests.

Despite concerns and after months of negotiation, Congress approved the extension of more than \$600 billion in expiring tax provisions, including renewable energy provisions such as the solar Investment Tax Credit (ITC) and the wind Production Tax Credit (PTC). In December, a deliberate decision was made to omit certain credits like those for fuel cells, small wind turbines, and combined heat and power.

This latest effort to hastily extend market-distorting tax policies is imprudent. Congress not only lacks critical information necessary to determine whether these credits are effective, but the information it does have suggests that some programs lack proper oversight. For example, in its May 2015 report examining federal support for the electricity generation projects, the Government Accountability Office (GAO) found that because the Internal Revenue Service does not collect project-level data for the ITC and PTC, "Congress cannot evaluate their effectiveness as it considers whether to reauthorize or extend them." What's more, in November, the Treasury Department revealed that as of FY2015 claimants of the closely related Section 1603 cash grants, which can be received in lieu of the tax credits, have overstated the cost basis of their property or otherwise sought ineligible costs to the tune of \$1.3 billion.

It is past time to let these technologies stand on their own. We ask that you resist the efforts to add these tax extenders to the FAA reauthorization bill currently on the floor.

Sincerely,



---



---



A large, stylized handwritten signature in blue ink, written over a horizontal line. The signature is highly cursive and difficult to decipher, but it appears to start with a large 'J' or 'G'.



A smaller, more legible handwritten signature in blue ink, written over a horizontal line. The signature appears to read "J. A. ...".