

**A RESOLUTION SUBMITTED BY
LEGISLATOR VINAL**

Re: A Resolution Calling on President Donald J. Trump to Honor His Promise to Fully Repeal the Cap on State and Local Tax (SALT) Deductions

WHEREAS, the federal cap on state and local tax (SALT) deductions, imposed through the 2017 Tax Cuts and Jobs Act, limits taxpayers to deducting no more than \$10,000 in combined state and local income and property taxes from their federal income tax returns; and

WHEREAS, this cap has disproportionately harmed residents of high-tax states such as New York, where middle-class homeowners, small business owners, and public sector workers routinely pay far more in combined state and local taxes than the \$10,000 threshold; and

WHEREAS, data from the New York State Department of Taxation and Finance indicates that New Yorkers pay approximately \$12 billion more in federal taxes annually because of the SALT cap; and

WHEREAS, President Donald J. Trump has repeatedly stated—most recently during his 2024 campaign—that he would “get SALT back” and lift the \$10,000 cap if re-elected; and

WHEREAS, despite these promises, advisors to President Trump have now proposed merely doubling the SALT cap to \$20,000 for married couples, a move that would leave many New Yorkers behind, offer little relief to the majority of middle-class taxpayers, and benefit primarily the wealthiest filers; and

WHEREAS, Republican members of Congress from New York, including Representatives Mike Lawler and Nick LaLota, campaigned on repealing the SALT cap and must now hold their party accountable for failing to deliver meaningful tax relief for their constituents; and

WHEREAS, the Penn Wharton Budget Model estimates that fully restoring the unlimited SALT deduction would cost \$1.2 trillion over the next decade—an amount that, while significant, must be weighed against the economic damage caused to states like New York by federal tax policies that penalize them for investing in public services; and

WHEREAS, limiting SALT deductions has created an unfair system of double taxation for residents of New York and other similarly situated states, punishing those who already contribute heavily to national economic growth and tax revenues; and

WHEREAS, the proposed partial increase to the SALT cap fails to live up to President Trump’s campaign rhetoric and ignores the pressing affordability crisis faced by thousands of families across Erie County and beyond.

NOW, THEREFORE, BE IT

RESOLVED, that the Erie County Legislature urges President Donald J. Trump to keep his word and support the full repeal of the \$10,000 SALT deduction cap, thereby restoring tax fairness for New Yorkers and ensuring relief for overburdened homeowners, public servants, and small businesses; and be it further

RESOLVED, that this Honorable Body calls on the bipartisan SALT Caucus, including Congressmen Pat Ryan and Josh Gottheimer, to continue pressing for the passage of the SALT Deductibility Act (H.R. 2555) in the 119th Congress; and be it further

RESOLVED, that certified copies of this resolution be transmitted to President Donald J. Trump, the New York Congressional Delegation, the Governor of New York, and all members of the Erie County delegation to the New York State Legislature.