

**Member Day, House Ways and Means Committee**  
**Wednesday, January 22, 2025**  
**Testimony of Congresswoman Nellie Pou**

Good morning. My name is Nellie Pou and I am the new Congresswoman representing the Ninth District of the great state New Jersey. It is my pleasure to offer testimony to the House Ways and Means Committee as you set your agenda for the 119th Congress.

The consideration of comprehensive changes to our federal tax code this year is a momentous occasion for this Committee and for our nation. It is an opportunity to enshrine positive reforms that benefit regular Americans, their families, and our small businesses. As our neighbors have been hurt by inflation and high prices these last few years, tax relief is essential for tens of millions of squeezed Americans.

My state of New Jersey is no exception to these negative pressures. Like all Americans, Garden State residents have struggled mightily. But our struggles have been compounded by the capping of the state and local tax deduction by the tax law enacted in 2017. Any financial relief for our state begins with undoing this mistake. I am here today to urge you to remove the cap on the state and local tax deduction. And the simplest action this committee could take would be taking no action at all, allowing the 2017 cap to expire as was written into the law.

New Jerseyans pay some of the highest property taxes in our whole country. For many years, the state and local tax deduction helped us shoulder this burden. The state and local tax deduction provided a vital conduit for our families by putting money into the pockets of regular Americans.

There are many misconceptions or outright falsehoods circulating about the state and local tax deduction. Let me be clear: the state and local tax deduction benefits regular Americans in New Jersey and states across the nation. I am speaking about middle class families who are trying to make ends meet, including teachers seeking to meet mortgages, police officers making tuition payments, and firefighters looking to pay for family vacations. These are not multi-millionaires – they are just hard-working Americans.

At the same time, the former state and local tax deduction has helped our cities and towns shoulder their own burdens. It has helped our local governments pay for essential services upon which our communities rely every single day. The limiting of the state and local tax deduction has in turn hampered the ability of our municipal governments to function at their best.

Even though I am new to the U.S. Congress, I understand the role of this committee in developing our tax laws. For almost twenty years, my predecessor, Congressman Bill Pascrell, Jr., was a member of this panel. Many of you know Bill well. While he sat on your dais, he argued

passionately and vehemently against the SALT cap and for its restoration. For him, its restoration may have been his biggest priority.

Like Congressman Pascrell, I believe the capping of the state and local tax deduction has been deeply unfair to New Jerseyans. I share his passion on this subject.

Garden State residents are known for their directness and I am no exception. Any comprehensive federal tax legislation must undo the state and local tax deduction cap to earn my support.

I look forward to working with the Committee on this issue, and on other ways to help hard working families from New Jersey, like expanding the Child Tax Credit, reducing health care costs and strengthening Social Security.

I thank you for the opportunity to testify before this committee.

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