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Congress of the United States
House of Representatives
Washington, D.C. 20515

April 30, 1987

Mr. Orville Simpson
3417 Erie Avenue
Apt. 406
Cincinnati, Ohio 45208

Dear Mr. Simpson:

Thank you for contacting me in regard to taxation of corporations, and other issues involving building of cities.

As you know, last year marked the passage of the Tax Reform Act of 1986, the single largest overhaul of the tax system in decades. While I did not agree with every provision of the bill, I voted for it because I felt that it brought many needed changes to the methods of taxation in our country. Because of the recent, massive changes in tax law, Congress is currently reluctant to enact legislation changing the tax code. This is particularly true in the case of tax breaks, many of which were removed by the Tax Reform Act. One of the law's main goals was to remove distortions from the tax code, and minimize the role of tax law in investment decisions. Furthermore, current budget constraints would make it difficult to pass legislation which would potentially reduce federal revenues.

I am glad to learn of your plans and I believe you have presented some interesting proposals. You may be sure that I will keep these in mind as I consider future legislation in areas such as federal building codes, corporate taxation and land acquisition.

It was good to see you at the Mariemont Town Meeting. Thanks again for taking the time to express your concerns to me.

Sincerely,



Bill Gradison
Representative in Congress