

Congress of the United States  
Washington, DC 20515

November 1, 2021

The Honorable Nancy Pelosi  
Speaker of the House  
U.S. House of Representatives  
H-222, U.S. Capitol  
Washington, D.C. 20515

The Honorable Kevin McCarthy  
Minority Leader  
U.S. House of Representatives  
H-204, U.S. Capitol  
Washington, D.C. 20515

Dear Speaker Pelosi and Leader McCarthy:

As Congress considers various tax proposals, we write in support of making Coronavirus Economic Relief for Transportation Services (CERTS) Act grants exempt from federal taxation in the first available legislative vehicle. The CERTS program enacted in December of 2020 has provided much needed relief for the motorcoach, school bus, and passenger vessel industries devastated by the Covid-19 pandemic.

The Paycheck Protection Program (PPP), Shuttered Venues Operators Grant (SVOG), and the Restaurant Revitalization Fund (RRF) grants were all made non-taxable while preserving the ability to deduct normal business expenses. The CERTS Act grants, however, are taxable. We believe this was an oversight and request your support for aligning the tax treatment of the relief provided to the covered CERTS industries with that provided other similarly impacted sectors. These funds were intended to be emergency relief and should be treated the same as other coronavirus relief funds, which are exempt from tax while preserving the ability to deduct business expenses. This clarification would help simplify tax compliance for our member companies, many of which are small and family businesses, as well as provide parity with other industries.

These industries provide essential transportation services to the public. Their operations were the first to shut down in 2020 and will be among the last to fully recover. The CERTS Act grants, while extremely beneficial, only replaced about 20% of lost revenue from 2020. With the Delta variant leading many commuters and travelers to continue to stay at home, the economic impacts on these industries will be prolonged. Many operators do not expect to return to “normal” business until sometime in 2023. Requiring these struggling businesses to pay back a large portion of these emergency grants in taxes will further delay their recovery.

As such, we request that you include a fix in the next legislative vehicle to assure that CERTS grant funding is exempt from the grantee’s taxable income. Thank you for your continued commitment to relief for hard-hit industries and to our economic recovery.

Sincerely,



Jimmy Panetta  
Member of Congress



Darin LaHood  
Member of Congress



Albio Sires  
Member of Congress



John Rose  
Member of Congress

/s/

Jodey C. Arrington  
Member of Congress

/s/

Cindy Axne  
Member of Congress

/s/

Jack Bergman  
Member of Congress

/s/

Earl Blumenauer  
Member of Congress

/s/

Mike Bost  
Member of Congress

/s/

Anthony G. Brown  
Member of Congress

/s/

John R. Carter  
Member of Congress

/s/

Matt Cartwright  
Member of Congress

/s/

Ed Case  
Member of Congress

/s/

Judy Chu  
Member of Congress

/s/

Joe Courtney  
Member of Congress

/s/

Angie Craig  
Member of Congress

/s/  
Henry Cuellar  
Member of Congress

/s/  
Madeleine Dean  
Member of Congress

/s/  
Antonio Delgado  
Member of Congress

/s/  
Tom Emmer  
Member of Congress

/s/  
Michelle Fischbach  
Member of Congress

/s/  
Brian Fitzpatrick  
Member of Congress

/s/  
Jimmy Gomez  
Member of Congress

/s/  
Jim Hagedorn  
Member of Congress

/s/  
Jahana Hayes  
Member of Congress

/s/  
Ashley Hinson  
Member of Congress

/s/  
Bill Huizenga  
Member of Congress

/s/  
Rodney Davis  
Member of Congress

/s/  
Rosa L. DeLauro  
Member of Congress

/s/  
Debbie Dingell  
Member of Congress

/s/  
Randy Feenstra  
Member of Congress

/s/  
Scott Fitzgerald  
Member of Congress

/s/  
Jesús G. "Chuy" García  
Member of Congress

/s/  
Josh Gottheimer  
Member of Congress

/s/  
Dr. Andy Harris  
Member of Congress

/s/  
Brian Higgins  
Member of Congress

/s/  
Chrissy Houlahan  
Member of Congress

/s/  
John Katko  
Member of Congress

/s/  
Mike Kelly  
Member of Congress

/s/  
Andy Kim  
Member of Congress

/s/  
Conor Lamb  
Member of Congress

/s/  
John B. Larson  
Member of Congress

/s/  
Barbara Lee  
Member of Congress

/s/  
Alan Lowenthal  
Member of Congress

/s/  
Tom Malinowski  
Member of Congress

/s/  
Betty McCollum  
Member of Congress

/s/  
Peter Meijer  
Member of Congress

/s/  
Mariannette Miller-Meeks, M.D.  
Member of Congress

/s/  
Dan Newhouse  
Member of Congress

/s/  
Daniel T. Kildee  
Member of Congress

/s/  
Doug LaMalfa  
Member of Congress

/s/  
James R. Langevin  
Member of Congress

/s/  
Brenda L. Lawrence  
Member of Congress

/s/  
Zoe Lofgren  
Member of Congress

/s/  
Blaine Luetkemeyer  
Member of Congress

/s/  
Kathy Manning  
Member of Congress

/s/  
David B. McKinley, P.E.  
Member of Congress

/s/  
Carol D. Miller  
Member of Congress

/s/  
John R. Moolenaar  
Member of Congress

/s/  
Eleanor Holmes Norton  
Member of Congress

/s/  
Ilhan Omar  
Member of Congress

/s/  
Bill Pascrell, Jr.  
Member of Congress

/s/  
Dean Phillips  
Member of Congress

/s/  
Mark Pocan  
Member of Congress

/s/  
David E. Price  
Member of Congress

/s/  
Tom Reed  
Member of Congress

/s/  
Hal Rogers  
Member of Congress

/s/  
C.A. Dutch Ruppersberger  
Member of Congress

/s/  
Terri A. Sewell  
Member of Congress

/s/  
Christopher H. Smith  
Member of Congress

/s/  
Haley M. Stevens  
Member of Congress

/s/  
Chris Pappas  
Member of Congress

/s/  
Donald M. Payne, Jr.  
Member of Congress

/s/  
Stacey E. Plaskett  
Member of Congress

/s/  
Bill Posey  
Member of Congress

/s/  
Mike Quigley  
Member of Congress

/s/  
Guy Reschenthaler  
Member of Congress

/s/  
Deborah K. Ross  
Member of Congress

/s/  
Michael F.Q. San Nicolas  
Member of Congress

/s/  
Mikie Sherrill  
Member of Congress

/s/  
Pete Stauber  
Member of Congress

/s/  
Thomas R. Suozzi  
Member of Congress

/s/

Glenn “GT” Thompson  
Member of Congress

/s/

Jefferson Van Drew  
Member of Congress

/s/

Bonnie Watson Coleman  
Member of Congress

/s/

Jennifer Wexton  
Member of Congress

/s/

Joe Wilson  
Member of Congress

/s/

Lee Zeldin  
Member of Congress

/s/

Paul D. Tonko  
Member of Congress

/s/

Tim Walberg  
Member of Congress

/s/

Peter Welch  
Member of Congress

/s/

Susan Wild  
Member of Congress

/s/

Don Young  
Member of Congress