United States Senate
WASHINGTON, DC 20510

February 17, 2011

Mr. Grover Norquist
Americans for Tax Reform
722 12th Street NW, Suite 400
Washington, D.C. 20005

Dear Mr. Norquist:

As you are aware, the national debt now exceeds $14 trillion and some of us in Congress are determined to do everything we can to end the reckless and out-of-control borrowing and spending that is bankrupting our nation and putting us on the brink of fiscal ruin. This means carefully examining every corner of the federal budget and making difficult choices.

When the National Commission on Fiscal Responsibility and Reform released its final report in December, those of us who supported the report were pleased to have the chance to discuss with you the full details of the report, our reasons for supporting it, and the particular provisions in the report that we continued to have strong concerns with, despite our support for the overall package. Our doors continue to be open to you and all interested parties to discuss important issues facing our country, like debt and deficit reduction, and tax reform.

Now, a bipartisan group of senators, serious about making the tough decisions necessary to resolve this crippling problem facing our nation's solvency has come together to find common ground. Your letter that we received this week is based on a news article that provides rumored details of a proposal that this bipartisan group of Senators is suggested to be developing. We did not contribute to this article. And, as you are aware, we have released no legislative proposal to this point. As such, it is not always prudent to discuss supposed details of rumored draft legislation, which are most likely to be incomplete, if not inaccurate.

The solution to our economic and fiscal problems will be based on both spending reduction and economic growth. Like you, we believe tax hikes will hinder, not promote, economic growth. And, as you know, the current tax code has become burdensome and complex and filled with provisions which only benefit a limited portion of Americans, at the expense of higher rates for all Americans. Proposals that simplify the tax code, broaden the base, lower all individual and corporate tax rates, and make our corporate tax code more competitive for U.S.

business will create a surge in economic growth, which will not only generate more income for the American people and businesses, but more revenue to the federal Treasury, which, as your website notes, is not only allowable, but greatly desired.

Our pledge is to protect taxpayers, not special interests. To do so we must analyze every aspect of the federal budget, including the tax code. Contrary to some press reports or the interpretation by some, we do not believe our efforts intended to avert tax increases on hardworking Americans violates any pledge we have taken, but rather affirms the oath we have taken to support and defend the Constitution of the United States against all enemies, foreign and domestic, of which our national debt may now be the greatest. If and when there is a legislative proposal to be presented to Congress and the American people, we look forward to again working with you and all interested parties to support a proposal where any increase in revenue generation will be the result of the pro-growth effects of lower individual and corporate tax rates for all Americans.

Sincerely,

Saxby Chambliss

Tom Coburn

Mike Crapo