REPEAL OF §1031 EXCHANGES
Job Losses Outweigh Lost Tax Revenue

U.S. Congress’ Joint Committee of Taxation: repeal of §1031 generates +$4 billion tax revenue annually.¹

Independent Research from the Tax Foundation: §1031 repeal causes -$18 billion ECONOMIC and JOB LOSS annually.²

¹ 2014 Joint Committee of Taxation (JCT) Section 1031 Repeal Projection
² The Tax Foundation in 2016 reported GDP would shrink by 0.10% (approximately -$18 billion) each year and a 2015 Ernst & Young study reported GDP contraction of -$13 billion each year. Links to studies available at www.1031taxreform.com.

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