Congress of the United States Washington, DC 20515

May 25, 2023

The Honorable Antony Blinken Secretary of State U.S. Department of State 2201 C Street NW Washington, DC 20520

Dear Secretary Blinken:

We write to you today to voice frustration and concern on behalf of our constituents impacted by the Government of Canada's recently implemented Underused Housing Tax. This 1% tax on vacant or underutilized properties owned by "non-resident, non-Canadians," is unfairly impacting Americans who own property in Canada and putting the strong bond between our countries in jeopardy. We request that you work with your counterparts in the Government of Canada to find a solution to exempt Americans from this tax.

First proposed in the Government of Canada's Budget 2021 document, the Underused Housing Tax is now being implemented and Americans are receiving new tax bills on their properties in Canada. As of the date of this letter, 403 Americans from across the country who own property throughout Canada have responded to a survey detailing the hardship the Underused Housing Tax would cause. Their stories show that Americans have owned these properties for generations, creating strong communities abroad and significantly contributing to the Canadian economy. They should be considered an exception to this policy.

While we understand the Underused Housing Tax was intended as a measure to combat foreign real estate speculation and promote affordable housing, Americans are unfairly caught in its net. The Government of Canada has provided exemptions, but many properties do not qualify based on their location. Additionally, the methods to submit documentation to prove exemption to the Canada Revenue Agency are unclear. The tax must be paid by October 31, 2023 to avoid penalties or interest. We must find an amenable solution before then.

We urge you to address this important matter with the Government of Canada to preserve these historic communities, maintain the binational economy that they support, and advocate for our constituents. Thank you for your attention to this issue.

Sincerely,

Congress of the United States Washington, DC 20515

Brian Higgins
Member of Congress

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