

National Conference of State Legislatures (NCSL)
International Association of Fire Fighters (IAFF)
National Association of Counties (NACo)
National Association of Police Organizations (NAPO)
United States Conference of Mayors (USCM)
National Education Association (NEA)
National League of Cities (NLC)
American Federation of Teachers (AFT)
International City/County Management Association (ICMA)
National Association of State Auditors Comptrollers and Treasurers (NASACT)
American Federation of State, County and Municipal Employees (AFSCME)
Government Finance Officers Association (GFOA)
Service Employees International Union (SEIU)
International Public Management Association for Human Resources (IPMA-HR)
National Conference of State Social Security Administrators (NCSSSA)
National Conference on Public Employee Retirement Systems (NCPERS)
National Council on Teacher Retirement (NCTR)
National Association of State Retirement Administrators (NASRA)

March 14, 2016

The Honorable _____
U.S. House of Representatives
Washington, D.C., 20515

Dear _____:

On behalf of the national organizations listed above, representing state and local governments, elected officials, public finance professionals, public employees and retirement systems, we are writing to express our strong opposition to the Public Employee Pension Transparency Act (PEPTA, not yet reintroduced). This legislation creates a dangerous precedent with regard to federal taxation and regulation of state and local governments and we strongly urge you to oppose these provisions, **not** become a cosponsor of the legislation, and ensure its exclusion from any legislation under consideration.

The proposal does not protect benefits, save taxpayer dollars or improve retirement system funding. To the contrary, it imposes federal unfunded mandates in areas that are the fiscal responsibility of sovereign States and localities, and is conflicting, administratively burdensome and costly. Further, it threatens to eliminate the tax-exempt bonding authority of state and local governments.

The legislation not only violates the principles of federalism, but represents a fundamental lack of understanding regarding state and local government operations and financing, including governmental accounting rules and strict legal constraints already in place that require open financial reporting and processes. It also ignores the fact that every state and countless localities have recently made modifications to pension financing, benefits structures, or both. For the latest information on the financial condition of state and local governments and their retirement plans, please see the following document: [*State and Local Fiscal Facts: 2016*](#).

Federal interference into the fiscal affairs of state and local governments is neither requested nor warranted. Therefore, we strongly urge your opposition to PEPTA and any attempts to include it, or other harmful provisions relating to state and local government finance and pensions, in any legislation under consideration.

We would welcome the opportunity to visit with you or your staff to discuss these important issues, provide additional information and answer any questions you might have. Please feel free to contact any of our organizations' legislative staff listed below:

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