

While Tammy Baldwin votes in lockstep with California's liberal Senators, her campaign is bankrolled by Hollywood elites and San Francisco liberals. Tammy Baldwin even voted to give tax breaks to California millionaires.

### *In Lockstep with California Senators*

Since becoming a U.S. Senator, Tammy Baldwin has consistently voted with California's liberal Senators, voting with them at least 95% of the time this cycle.

- Tammy Baldwin has consistently voted with California's Senators, voting with them 95% of the time this cycle.

Congress	Laphonza Butler	Alex Padilla	Kamala Harris	Dianne Feinstein	Barbara Boxer
118 <sup>th</sup>	<a href="#">95%</a>	<a href="#">97%</a>			
117 <sup>th</sup>		<a href="#">99%</a>		<a href="#">99%</a>	
116 <sup>th</sup>			<a href="#">80%</a>	<a href="#">90%</a>	
115 <sup>th</sup>			<a href="#">86%</a>	<a href="#">91%</a>	
114 <sup>th</sup>				<a href="#">91%</a>	<a href="#">94%</a>
113 <sup>th</sup>				<a href="#">98%</a>	<a href="#">98%</a>

(ProPublica, [Head to Head: Compare Voting Records](#), accessed 5/22/24)

- **“Laphonza Butler is a liberal politics insider who made a career advancing labor groups, pro-choice organizations and supporting Democratic candidates.”** (ABC10 Staff, “Who is Laphonza Butler?” [ABC News 10](#), 10/2/23)
- **Alex Padilla is a “reliably liberal vote within the Democratic caucus.”** “The first Latino to represent the Latino-plurality state of California in the U.S. Senate. Newsom picked Padilla to take the place of Kamala Harris after she was elected vice president. Harris swore Padilla into office. A reliably liberal vote within the Democratic caucus, Padilla’s first bill was an unsuccessful proposal to give undocumented essential workers a fast track to citizenship. He also joined Vermont Sen. Bernie Sanders as a co-author for a ‘Medicare for All’ bill and called for an end of the Senate’s filibuster.” (Cal Matters, [Alex Padilla](#), accessed 5/22/24)
- **Kamala Harris was ranked the most liberal Senator of all 100.** “Is Democratic vice-presidential candidate Kamala Harris a far-left ideologue or a sober-minded centrist? Even President Donald Trump and his Republican allies have seemed at times undecided about how to define the California senator ahead of November's election. During the Democratic party's contest to pick its challenger to Mr Trump, Ms Harris ran to the left of the eventual winner Joe Biden, for whom she is now the running mate. Amid speculation about whether Mr Biden, 77, could pledge to serve only one term in office, her political positions are coming under intense scrutiny. GovTrack, an independent nonpartisan website, lists her as the most liberal of all 100 senators. The New York Times labels her a pragmatic

moderate; Fox News hosts call her a radical.” (BBC, [“Kamala Harris: Where does she stand on key issues?”](#) 10/8/20)

- **Dianne Feinstein was a “champion of liberal causes.”** “U.S. Sen. Dianne Feinstein of California, a centrist Democrat and champion of liberal causes who was elected to the Senate in 1992 and broke gender barriers throughout her long career in local and national politics, has died. She was 90.” (Michael R. Blood and Mary Clare Jalonick, “Sen. Dianne Feinstein of California, trailblazer and champion of liberal priorities, dies at age 90,” [Associated Press](#), 10/4/23)
- **In Congress, “Democrat Barbara Boxer forged a reputation as a feisty liberal firebrand.”** “In 34 years representing the Bay Area in Congress — 10 years in the House of Representatives and 24 in the U.S. Senate — Democrat Barbara Boxer forged a reputation as a feisty liberal firebrand. In 1992, Boxer and fellow Bay Area Democrat Dianne Feinstein were swept into office in what was dubbed ‘The Year of the Woman,’ making California the first state in the nation to be represented in the Senate by two women. Longtime journalist Carla Marinucci conducted a three part interview covering Boxer’s long career.” (Capitol Weekly, [“Barbara Boxer: Liberal Firebrand,”](#) accessed 5/22/24)

## ***Hollywood Fundraiser***

**In 2023, Tammy Baldwin was photographed with actress and activist Jane Fonda, after Baldwin attended a Hollywood fundraiser in February.**

- **Baldwin was pictured with actress Jane Fonda after a Hollywood fundraising event attended by Baldwin and Sherrod Brown in February 2023.** “A fan account dedicated to actress and activist Jane Fonda posted a picture of the actress with Wisconsin Senator Tammy Baldwin, a Democrat, after a Hollywood fundraising event she attended in February with fellow blue Senator Sherrod Brown of Ohio.” (Houston Keene, “Actress Jane Fonda spotted with Sen Baldwin after February Hollywood fundraiser with other Democrats,” [Fox News](#), 4/28/23)
  - **It is unclear if Baldwin was pictured with Fonda at the fundraiser, or after the fundraiser.** “Fox News Digital reached out to Baldwin’s campaign and a representative for Fonda asking if the photo came from the fundraising event or after, and if the meeting had anything to do with Fonda’s donation. Neither immediately responded to Fox News Digital’s request for comment.” (Houston Keene, “Actress Jane Fonda spotted with Sen Baldwin after February Hollywood fundraiser with other Democrats,” [Fox News](#), 4/28/23)
- **Baldwin was photographed with Fonda.**



(Jane.And.Fonda, [Instagram](#), 2/25/23)

In the month leading up to the fundraiser, Jane Fonda and several other Hollywood actors, producers, and directors donated to the Ohio Wisconsin Victory 2024 Joint Fundraising Committee, which benefits Baldwin.

- Fonda and several other Hollywood actors, producers and directors donated to the Ohio Wisconsin Victory 2024 Joint Fundraising Committee the month before the fundraiser. “According to Federal Elections Commission filings, Fonda donated \$5,800 to the Ohio Wisconsin Victory 2024 Joint Fundraising Committee in January alongside several other Hollywood actors, producers and directors. The Saturday after the fundraiser, on Feb. 25, a Fonda fan Instagram account posted a picture of the actress with the senator and reporter Kelly Cannon, saying the picture came from Friday.” (Houston Keene, “Actress Jane Fonda spotted with Sen Baldwin after February Hollywood fundraiser with other Democrats,” [Fox News](#), 4/28/23)
- The Ohio Wisconsin Victory 2024 fundraising committee benefited Baldwin and Brown.

**Current joint fundraising participants:**

- [TAMMY BALDWIN FOR SENATE](#)
- [FRIENDS OF SHERROD BROWN](#)

(Ohio Wisconsin Victory 2024, [Federal Election Commission](#), Accessed 5/21/24)

- Others who contributed before the February 2023 fundraiser included several movie producers.

Contributor	Date	Amount	Note
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James Brooks	2/1/23	<a href="#">\$11,600.00</a>	<a href="#">Producer and writer</a>
John Pasquin	2/3/23	<a href="#">\$13,200.00</a>	<a href="#">Producer and director</a>
Matt Selman	2/7/23	<a href="#">\$500.00</a>	<a href="#">Producer and writer</a>
Robert Kenner	2/13/23	<a href="#">\$1,000.00</a>	<a href="#">Producer and director</a>
Total:		\$26,300	

## *San Francisco Fundraisers*

July 2023

On July 28, 2023, Tammy Baldwin attended a fundraiser in San Francisco with Nadia Rahman.

- On July 28, 2023, Baldwin attended an event in San Francisco with Nadia Rahman.



(Nadia Rahman, [Instagram](#), 7/29/23)





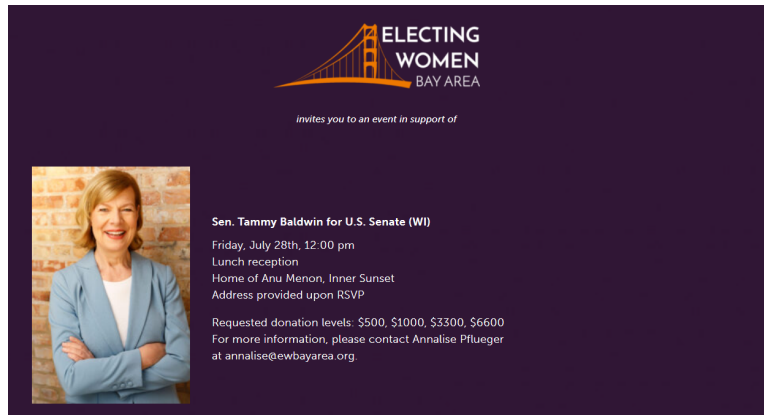
(Nadia Rahman, [Instagram](#), 7/29/23)

- Another attendee said he was invited by Nadia Rahman to the event with Baldwin.



(Ewan\_SF, [Instagram](#), 7/29/23)

- The event appears to have been a fundraiser hosted by Electing Women Bay Area (EWBA). (EWBA Welcomes Sen. Tammy Baldwin, [WomenCount](#), Accessed 7/31/23)



(EWBA Welcomes Sen. Tammy Baldwin, [WomenCount](#), Accessed 7/31/23)

Nadia Rahman has claimed that Palestinians live under “military occupation” in an “apartheid system” under Israel, which she called a “fascist regime.”

- Headline: “Baldwin appears with activist critical of Israel at fundraiser”

## Baldwin appears with activist critical of Israel at fundraiser

*The senator was photographed with a San Francisco activist who has accused Israel of ‘ethnic cleansing,’ ‘apartheid’ and a ‘pogrom’ targeting Palestinians*

(Marc Rod, “Baldwin appears with activist critical of Israel at fundraiser,” [Jewish Insider](#), 8/4/23)

- Headline: “Tammy Baldwin Poses With Activist Who Accused Israel of ‘Ethnic Cleansing’”

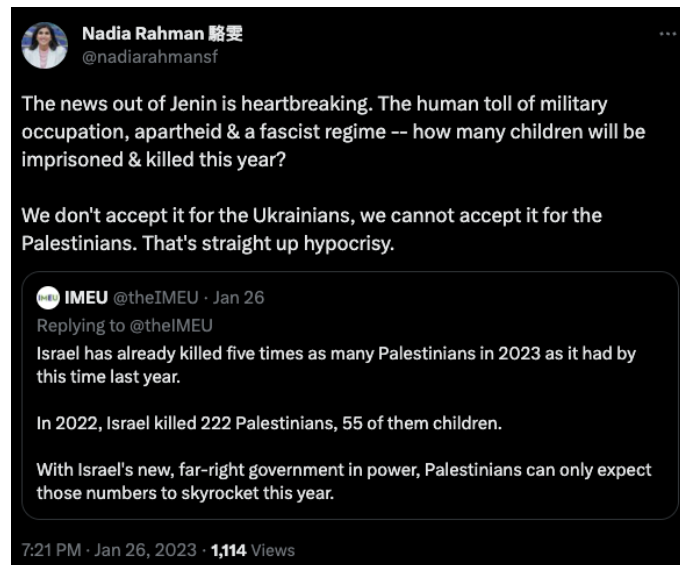


(“Tammy Baldwin Poses With Activist Who Accused Israel of ‘Ethnic Cleansing,’” [Wisconsin Right Now](#), 8/4/23)

- In July 2022, Rahman claimed Palestinians live under “military occupation” in an “apartheid system” imposed by the Israeli government. “And I met both Israelis and

Palestinians working to build international awareness to end the military occupation. They recognize that the current system that exists is an apartheid system imposed on Palestinians by the Israeli government.” (Nadia Rahman, “Israel and Palestine: Military Occupation, Apartheid & American Responsibility,” [Medium](#), 7/11/22)

- In January 2023, Rahman claimed that Israel is a “fascist regime” carrying out “apartheid” against Palestinians.



(Nadia Rahman, [Twitter](#), 1/26/23)

Since Hamas attacked Israel in October 2023, Rahman has accused the Israeli government of being “genocidal,” engaging in “ethnic-cleansing of Palestinians using genocide,” and bombing a Gaza hospital, despite mainstream news outlets concluding the explosion was likely caused by Palestinian terrorists.

- On October 18, 2023, Rahman said the Israeli government was “genocidal.”



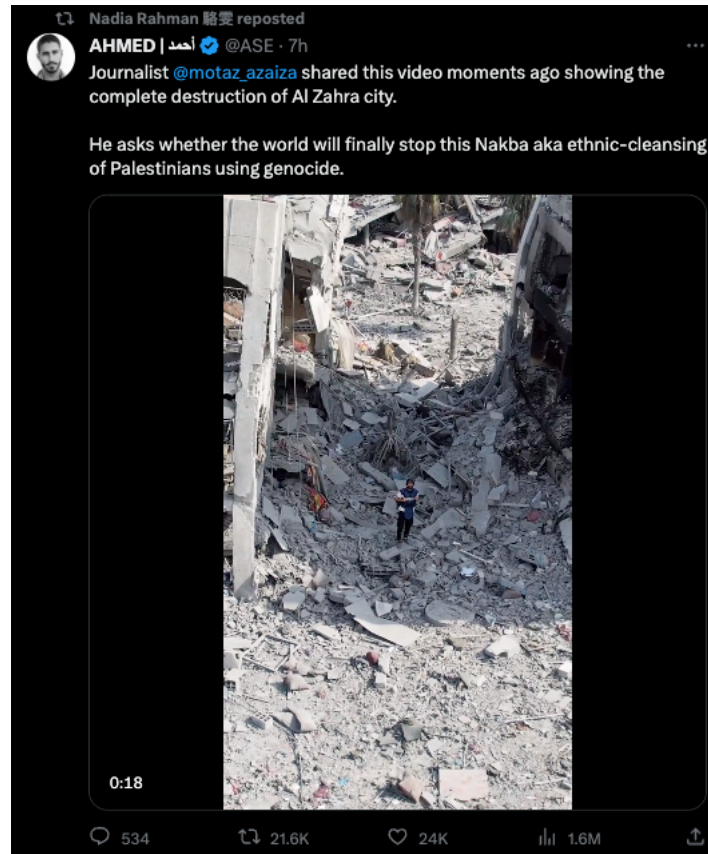
(Nadia Rahman, [Twitter](#), 10/18/23)

- On October 17, 2023, Rahman claimed Israel bombed a Gaza hospital and “murdered 500+ innocent” people.



(Nadia Rahman, [Twitter](#), 10/17/23)

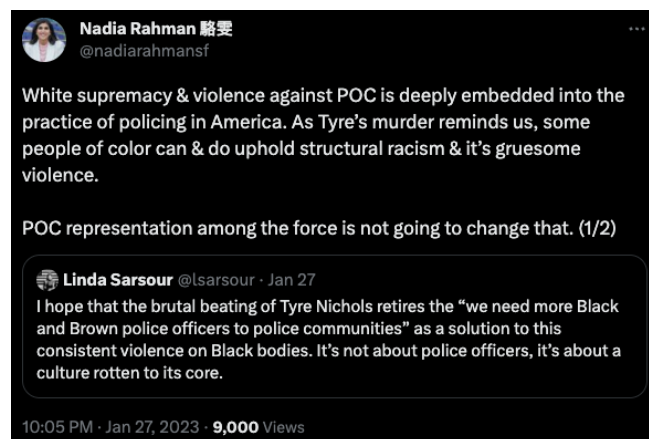
- *Editor's Note:* On October 17, 2023, hundreds of Palestinians were killed when an [explosion ripped through Gaza's Al-Ahli Hospital](#). Although Palestinian militants accused Israel of bombing the hospital, several mainstream news outlets and Western governments have [concluded](#) the explosion [was likely caused](#) by Palestinian terrorists.
- In October 2023, Rahman shared a tweet accusing Israel of engaging in “ethnic-cleansing of Palestinians using genocide.”



(Ahmed (@ASE), [Twitter](#), 10/23/23)

Nadia Rahman has also claimed that “white supremacy & violence” against people of color is “deeply embedded into the practice of policing in America” and argued the refusal to reform gun control in the U.S. is “about racism and white supremacy.”

- In January 2023, Rahman claimed “white supremacy & violence” against people of color is “deeply embedded into the practice of policing in America.”



(Nadia Rahman, [Twitter](#), 1/27/23)

- In April 2021, Rahman claimed the refusal to reform gun control in the U.S. is “about racism and white supremacy.”



(Nadia Rahman, [Twitter](#), 4/17/21)

## June 2023

In June 2023, a fundraiser was hosted for Tammy Baldwin in San Francisco.

- On June 4, 2023, Kate Maeder, Neil Penick, Gretchen Sisson, Lauren Wilson, and Carolyn Wysinger hosted a fundraiser in San Francisco to support Tammy Baldwin.



Please Save the Date to Join  
Kate Maeder, Neil Penick, Gretchen Sisson, Lauren Wilson,  
and Carolyn Wysinger  
(Host Committee in formation)

For a reception to Celebrate and Support  
**Senator Tammy Baldwin**  
Sunday, June 4, 2023  
4pm – 6pm

San Francisco, CA  
Location to be announced

Contribution Levels  
Host: Donate/Raise \$3,300  
Co-Host: Donate/Raise \$1,000  
Sponsor: \$750  
Patron: \$500  
Friend: \$250


[Click here](#) to donate and RSVP  
For questions, contact Mark Spengler [mark@swannstreetpartners.com](mailto:mark@swannstreetpartners.com) or 202-258-1088

An individual may contribute a maximum amount of \$3,300 per election cycle (the primary and general are separate elections) to a federal candidate. Federal multi-candidate political action committee (PACs) may contribute \$5,000 per election. Contributions from corporations, labor organization treasury funds, foreign nationals, and federal government contractors are prohibited. Corporations and individuals are strictly prohibited from reimbursing another person from making a contribution to Tammy Baldwin for Senate.

Paid for by Tammy Baldwin for Senate

(Carolyn Wysinger, [Facebook](#), 5/24/23)

- One of the hosts said the fundraiser would be “VERY intimate.”

 **Carolyn Wysinger** May 24 at 8:03 PM · 🌐

I'm excited to co-host this reception in support of US Senator Tammy Baldwin! The reception is Sunday, June 4th at 4pm in San Francisco and it is a VERY intimate reception so tickets are going fast! You can register at the link in my bio! If you have questions feel free to inbox me.

<https://secure.actblue.com/donate/0natev230604sfr>

(Carolyn Wysinger, [Facebook](#), 5/24/23)

One host, Carolyn Wysinger, is a Bay Area politician who has claimed “racist police violence” is a “public-health emergency,” said that “white supremacy” has a “stranglehold” on society, and

participated in a Critical Race Theory Summer School that pushes the teaching of Critical Race Theory in public schools.

- **HEADLINE: “Dem senator to fundraise with supporter of Sisters of Perpetual Indulgence, critical race theory.”**

## **Dem senator to fundraise with supporter of Sisters of Perpetual Indulgence, critical race theory**

Tammy Baldwin is set to attend the San Francisco fundraiser this weekend

(Aubrie Spady and Joe Schoffstall, “Dem senator to fundraise with supporter of Sisters of Perpetual Indulgence, critical race theory,” [Fox News](#), 6/2/23)

- **Wysinger claimed “racist police violence” is a “public-health emergency.”** “The public-health emergency that is racist police violence requires me to speak out more than ever, because Pride is a defense of Black bodies and always has been.” (Carolyn Wysinger, “Pride is a defense of Black bodies, and always has been,” [48 Hills](#), 6/25/20)
- **Wysinger claimed that “white supremacy” has a “stranglehold” on society and claimed “anti-Blackness” is taught worldwide.** “Folks that know that racist police violence is an issue, but can’t do the one thing it takes to break the system, the one thing it takes to break the stranglehold of white supremacy on society, the one thing it takes to stop anti-Blackness from being taught worldwide: Stop centering whiteness.” (Carolyn Wysinger, “Pride is a defense of Black bodies, and always has been,” [48 Hills](#), 6/25/20)
- **Wysinger participated in a Critical Race Theory summer school that pushes the teaching of CRT in K-12 schools.** “The left-wing politician was a fellow, and later participant, at the African American Policy Forum’s Critical Race Theory Summer School, which pushes the teaching of CRT in K-12 schools. ‘I’m SO excited to join [African American Policy Forum’s] CRT Summer School!’ Wysinger wrote last July on Twitter. ‘As a 2020 inaugural fellow, I’m glad to be back with Dr. Kimberle Crenshaw & 160 CRT profs. As attacks on CRT advance, now more than ever we must have the tools necessary to fight for a multiracial democracy.’ The 2022 CRT Summer School sessions were designed to address why CRT ‘has been deployed as an entering wedge into dismantling the commons, public institutions, and racial and social progress since the mid 20th century,’ its website states.” (Aubrie Spady and Joe Schoffstall, “Dem senator to fundraise with supporter of Sisters of Perpetual Indulgence, critical race theory,” [Fox News](#), 6/2/23)

**While serving as the board president of SF Pride, Carolyn Wysinger banned a group representing LGBTQ police officers from participating in the San Francisco LGBT Pride parade in uniform.**

- **The San Francisco Police Officer’s Pride Alliance represents LGBTQ officers in the San Francisco Police Department.** “The San Francisco Police Officer’s Pride Alliance – which

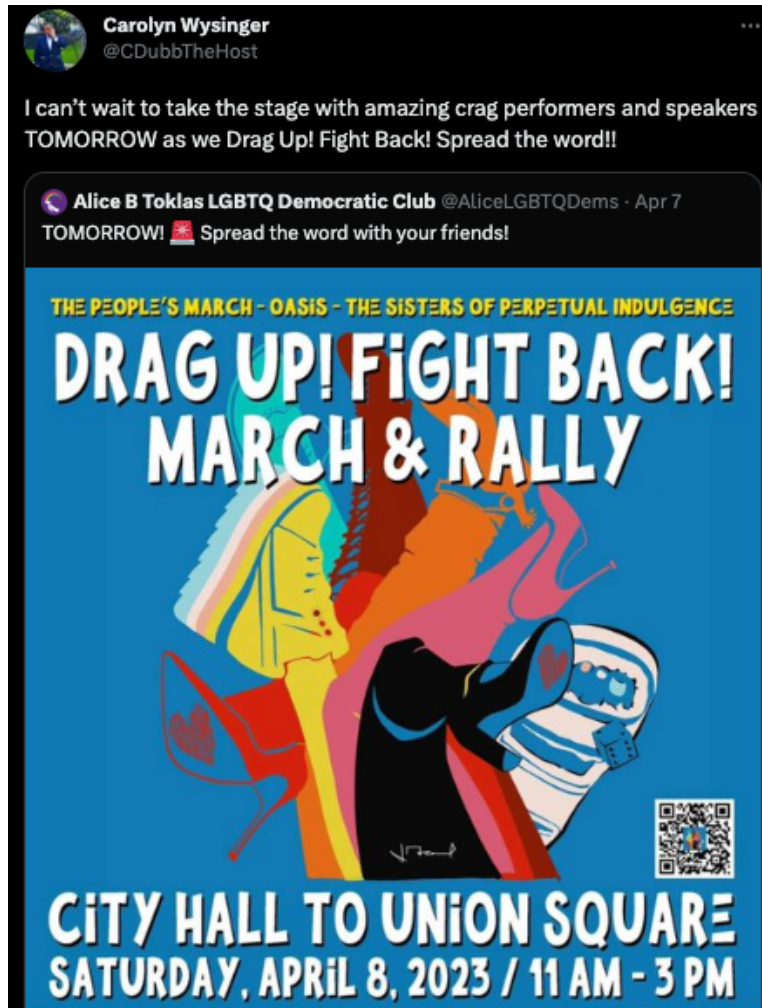
represents LGBTQ officers in the San Francisco Police Department — issued a joint statement with LGBTQ sheriff's deputies and firefighters blasting the ban on their marching in uniform.” (John Ferrannini, “LGBTQ police blast SF Pride parade over uniform ban,” [KRON4](#), 5/23/22)

- **While serving as the board president of SF Pride, Wysinger banned the San Francisco Police Officer's Pride Alliance from participating in the San Francisco LGBT Pride parade in uniform.** “The Pride Alliance of the San Francisco Police Department has been banned from participating in the San Francisco LGBT Pride parade in uniform as a contingent next year, according to a Facebook statement Wednesday by SF Pride board President Carolyn Wysinger. Wysinger's message, which was co-signed by SF Pride Executive Director Fred Lopez, stated that the organization has ‘concluded that in 2021 we cannot welcome the participation of the San Francisco Police Department's Pride Alliance — which is to say, uniformed SFPD officers marching as a Parade contingent.’” (John Ferrannini, “Pride bans uniformed SFPD officers in 2021 parade,” [Bay Area Reporter](#), 9/2/20)

***Editor's Note:** Wysinger and the governing board of SF Pride later reached a compromise with the San Francisco Police Department that “allows for the participation of some officers in the parade to march in uniform.”*

**Carolyn Wysinger spoke at San Francisco's “Drag Up! Fight Back!” march in April 2023, an event held in response to anti-drag and anti-transgender legislation introduced around the U.S.; children attended the event, which included drag performances and marchers with signs reading, “Drag The Lawmakers.”**

- Wysinger spoke at the “Drag Up! Fight Back!” march in San Francisco in April 2023. “Lesbian El Cerrito City councilmember Carolyn Wysinger, former board president of San Francisco Pride, told the crowd the reality is that right-wing Republicans, including LGBTQ GOPers, are in it for the long haul.” (Heather Cassell, “Drag march draws thousands in SF,” [Bay Area Reporter](#), 4/11/23)
  - Before the march, Wysinger said she would speak at the march.



(Carolyn Wysinger, [Twitter](#), 4/7/23)

- The march was held in response to anti-drag and anti-transgender legislation introduced in state legislatures across the U.S. “The march, rally and performances were organized by a group of 10 drag activists in response to anti-drag and anti-transgender legislation introduced in state legislatures across the country, according to the event’s news release.” (Madilynne Medina, “San Francisco ‘drag up, fight back’ march draws thousands,” [SF Gate](#), 4/9/23)
- The march included drag performances and underage attendees (see below). “To protest these right wing attacks on the LGBTQ+ community the San Francisco Democratic Party is partnering with the Alice B. Toklas LGBTQ Democratic Club, Harvey Milk LGBTQ Democratic Club, The People’s March, the Sisters of Perpetual Indulgence, and Oasis Arts to organize Drag Up, Fight Back! A march and protest with drag performances.” (“Drag Up! Fight Back! March & Rally,” [Mobilize.us](#), Accessed 5/31/23)



("March to Support Drag and Transgender Community in San Francisco," [UPI](#), 4/8/23)



(Madilynne Medina, "San Francisco 'drag up, fight back' march draws thousands," [SF Gate](#), 4/9/23)





(Danielle Echeverria, "More than 1,000 rally against hate at S.F. 'Drag Up! Fight Back!' march," [San Francisco Chronicle](#), 4/9/23)



(Danielle Echeverria, "More than 1,000 rally against hate at S.F. 'Drag Up! Fight Back!' march," [San Francisco Chronicle](#), 4/9/23)



(Danielle Echeverria, "More than 1,000 rally against hate at S.F. 'Drag Up! Fight Back!' march," [San Francisco Chronicle](#), 4/9/23)



- **Attendees were encouraged to wear drag to the event.** “This is a call to action for everyone who believes: DRAG IS NOT A CRIME! QUEER AND TRANS RIGHTS ARE HUMAN RIGHTS! WE MUST PROTECT TRANS KIDS! WE MUST FIGHT FASCISM! Let's do this San Francisco style! Feel free to express yourself in your most authentic way. Drag is encouraged, but not required. Make signs.” (“People's March, Oasis, Sisters Of Perpetual Indulgence, Sf Democratic Party + Harvey Milk LGBTQ Democratic Club Present Drag Up! Fight Back! March & Rally,” [Do The Bay](#), Accessed 5/31/23)
- **The Sisters of Perpetual Indulgence were among the organizers of the event.** “Sponsors include the People's March, LGBTQ nightclub Oasis, the San Francisco Democratic Party, and the Sisters of Perpetual Indulgence, which will be hosting its annual celebration on Easter Sunday, April 9, in Mission Dolores Park. (That day the Los Angeles LGBT Center is hosting an all-ages Drag March LA in West Hollywood.) ‘These fascist laws are an attempt to silence, criminalize, and eradicate our community,’ stated Sister Roma of the Sisters of Perpetual Indulgence, who is helping organize the event. ‘Drag Up! Fight Back!’ is a call to action for everyone who believes that drag is not a crime and knows that queer and trans rights are human rights.’” (Cynthia Laird, “News Briefs: Activists plan ‘Drag Up, Fight Back’ rally,” [Bay Area Reporter](#), 3/29/23)



(Cynthia Laird, “News Briefs: Activists plan ‘Drag Up, Fight Back’ rally,” [Bay Area Reporter](#), 3/29/23)

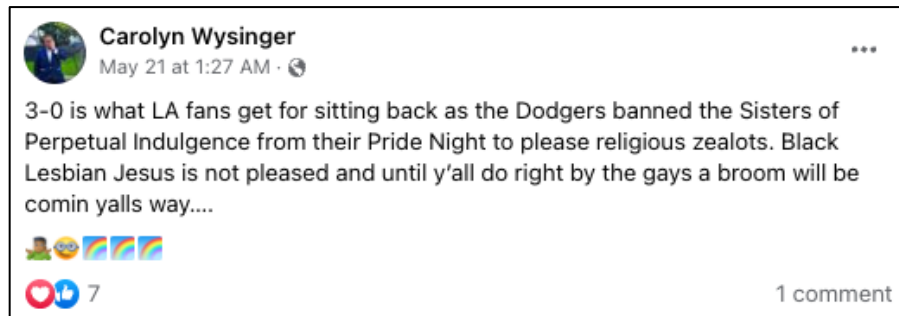
*Editor’s Note:* See below for more information on the Sisters of Perpetual Indulgence.

**In 2023, Carolyn Wysinger criticized the Los Angeles Dodgers for disinviting an anti-Catholic LGBTQ group that dresses in drag as nuns from an event.**

- **The Sisters of Perpetual Indulgence are an LGBTQ nonprofit organization that dresses in drag as nuns.** “The Sisters of Perpetual Indulgence are a nonprofit organization that fundraises and volunteers to help the LGBTQ+ community. The group also dresses in drag as nuns, which is something some conservative Catholic organizations take issue with, claiming the LGBTQ+ group is ‘mocking’ them.” (“Dodgers re-invite Sisters of Perpetual Indulgence to Pride Night after backlash for disinviting them,” [ABC7](#), 5/22/23)

***Editor's Note:** Fox News described the Sisters of Perpetual Indulgence as an “anti-Catholic drag queen troupe.”*

- The Los Angeles Dodgers had initially planned to honor the Sisters of Perpetual Indulgence at an event, but disinvited the group after the team faced backlash. “The Los Angeles Dodgers announced earlier this month that they would be honoring the Sisters of Perpetual Indulgence, a group of ‘queer and trans nuns,’ during a June 16 event, but quickly received backlash from religious groups for the decision given the history of anti-Catholic messaging and shocking performances. After intense backlash, the team said last week it would no longer be honoring the group during the upcoming event.” (Timothy Nerozzi, “EXCLUSIVE: Bishop Barron calls for Dodgers boycott, citing team’s support of anti-Catholic drag queen group,” [Fox News](#), 5/25/23)
- Wysinger criticized the Los Angeles Dodgers for disinviting the Sisters of Perpetual Indulgence from the team’s Pride Night.



(Carolyn Wysinger, [Facebook](#), 5/21/23)

***Editor's Note:** The Dodgers later decided to re-invite the Sisters of Perpetual Indulgence to the event.*

**Carolyn Wysinger faced calls to resign from San Francisco Pride's board of directors after she allegedly said there is “nothing more dangerous to justice than a rules-following White man...”**

- In 2021, a member of the Contra Costa County Democratic Party Central Committee called on Wysinger to resign from San Francisco Pride's board of directors. “A Lafayette attorney and longtime Democratic Party member is asking the president of San Francisco Pride's board of directors to step down after remarks he alleges she made as he was being suspended from the Contra Costa County Democratic Party Central Committee they both serve on. In a letter to SF Pride's board of directors dated June 24, attorney Jason Bezis, a straight ally, alleged that Carolyn Wysinger, who serves as board president for the San Francisco LGBT Pride Celebration Committee, ‘made extremely bigoted and slanderous comments’ during an April 15, 2021 closed-door session of the body that governs Contra Costa County's Democratic Party.” (John Ferrannini, “East Bay attorney calls on SF Pride board prez to resign,” [Bay Area Reporter](#), 8/11/21)
- The Democratic Party official alleged that Wysinger said there is “nothing more dangerous to justice than a rules-following White man...” “Ms. Wysinger called for my

removal from the Democratic Party based on my race, national origin, and gender: ‘There's nothing more dangerous to justice than a rules-following White man, but there's something more dangerous than that: a rules-following White man who is not even white. That is very dangerous,’ Bezis wrote, quoting Wysinger, explaining that he took notes of her comments.” (John Ferrannini, “East Bay attorney calls on SF Pride board prez to resign,” [Bay Area Reporter](#), 8/11/21)

**Another host, Gretchen Sisson, has contributed hundreds of thousands of dollars to candidates, which she acknowledged gives her “access” to politicians.**

- Gretchen Sisson also co-hosted the fundraiser in San Francisco to support Tammy Baldwin.

A dark blue poster with white and yellow text. The top section says "Please Save the Date to Join" in yellow, followed by the names "Kate Maeder, Neil Penick, Gretchen Sisson, Lauren Wilson, and Carolyn Wysinger" in white, and "(Host Committee in formation)" in smaller white text. The middle section says "For a reception to Celebrate and Support" in yellow, followed by "Senator Tammy Baldwin" in large white text, "Sunday, June 4, 2023" in white, and "4pm – 6pm" in white. Below this is "San Francisco, CA" in white and "Location to be announced" in white. The bottom section is titled "Contribution Levels" in white, followed by "Host: Donate/Raise \$3,300", "Co-Host: Donate/Raise \$1,000", "Sponsor: \$750", "Patron: \$500", and "Friend: \$250" in white. At the bottom, it says "Click here to donate and RSVP" in white, with "Click here" in yellow. Below that is "For questions, contact Mark Spengler [mark@swannstreetpartners.com](mailto:mark@swannstreetpartners.com) or 202-258-1088" in white. At the very bottom, in small white text, is a disclaimer: "An individual may contribute a maximum amount of \$3,300 per election cycle (the primary and general are separate elections) to a federal candidate. Federal multi-candidate political action committee (PACs) may contribute \$5,000 per election. Contributions from corporations, labor organization treasury funds, foreign nationals, and federal government contractors are prohibited. Corporations and individuals are strictly prohibited from reimbursing another person from making a contribution to Tammy Baldwin for Senate." At the bottom center, in a small white box, it says "Paid for by Tammy Baldwin for Senate". The background of the poster is a photo of a woman with short blonde hair, smiling, wearing a black shirt.

(Carolyn Wysinger, [Facebook](#), 5/24/23)

- Sisson has contributed hundreds of thousands of dollars to candidates. “During this election cycle, Sisson has donated hundreds of thousands of dollars to candidates, most but not all of them women, and in the process has become one of the country's top female Democratic donors. She gets dozens of calls seeking money every day.” (Jim Zarroli, “2020 Is The Year Of The Woman Donor: Campaign Contributions Surge,” [NPR](#), 9/3/20)

- Sisson acknowledged she is a “major donor,” which “gives me access” to politicians. “‘The traditional idea is that donors give money because they want to be in proximity to power,’ Sisson says. ‘I would never deny that being a major donor is a major power and gives me access. But that’s not why I do it. I don’t care about being close to power. I care about changing what power looks like.’” (Pati Navalta Poblete, “Meet the Bay Area’s Pivotal Power Brokers: the Queenmakers,” [San Francisco Magazine](#), 11/27/19)
- Sisson is the lead investigator for the University of California, San Francisco’s Abortion Onscreen program, which examines the representation of abortion on American film and television. “She is the lead investigator for ANSIRH’s Abortion Onscreen program, which examines the representation of abortion on American film and television, and the impact of such portrayals.” (Gretchen Sisson, PhD, “[Advancing New Standards in Reproductive Health](#), Accessed 5/31/23)
- The Abortion Onscreen program released a report in 2022 calling for more TV shows to give their main characters “abortion plotlines.” “We hope these shows and others continue to build on these depictions by giving main characters abortion plotlines instead of only guest actors and working to reflect the reality of abortion patients in the U.S.” (“Abortion Onscreen Report 2022, [Advancing New Standards in Reproductive Health](#), Accessed 5/31/23)

## *Funded by California*

**Tammy Baldwin has raised more than \$3.9 million from just the Los Angeles-Long Beach metro area and the San Francisco metro area.**

*Editor’s Note:* This figure is based on Federal Election Commission data available electronically on April 22, 2024, per OpenSecrets.

- According to Open Secrets, Baldwin has raised more than \$2.2 million from the Los Angeles-Long Beach metro area since 1997, and more than \$1.7 million from the San Francisco metro area.

## Contribution by Geography 1997 - 2024

### Top Metro Areas

Metro Area	Amount
MADISON	\$8,649,157
MILWAUKEE-WAUKESHA	\$4,612,203
NEW YORK	\$3,284,216
WASHINGTON, DC-MD-VA-WV	\$3,152,715
LOS ANGELES-LONG BEACH	\$2,262,035
CHICAGO	\$2,038,301
SAN FRANCISCO	\$1,736,157

(Tammy Baldwin: Contribution by Geography 1997 - 2024, [Open Secrets](#), Accessed 2/21/24)

## Spending in California

Tammy Baldwin has spent more than \$60,000 on campaign expenses at California resorts, restaurants, and hotels, including in-kind spending to celebrities for house parties.

- Baldwin has spent \$60,552.29 on campaign expenses at California resorts, restaurants, and hotels, including in-kind spending to celebrities for house parties.

Recipient	Recipient City	Purpose	Date	Amount	Memo
Hotel Adagio	San Francisco	Travel - Lodging	3/5/24	\$686.24	
AC Hotel Los Angeles	Los Angeles	Travel - Lodging	1/16/24	\$1,020.43	
Beverly Hills Marriott	Los Angeles	Travel - Lodging	1/3/24	\$321.20	
AC Hotel Los Angeles	Los Angeles	Travel - Lodging	12/5/23	\$1,069.01	
Courtyard By Marriott Palo Alto	Los Altos	Travel - Lodging	10/25/23	\$230.10	
Courtyard By Marriott Palo Alto	Los Altos	Travel - Lodging	10/25/23	\$230.10	
San Francisco Marriott Burlingame	Burlingame	Travel - Lodging	10/10/23	\$358.87	
The Westin St. Francis-Union Square	San Francisco	Fundraising Expenses - Lodging	10/2/23	\$212.74	
Courtyard By Marriott Palo Alto	Los Altos	Fundraising Expenses - Lodging	10/2/23	\$222.68	
Beverly Hills Marriott	Los Angeles	Fundraising Expenses - Lodging	10/2/23	\$630.05	
The Westin St. Francis-Union Square	San Francisco	Travel - Lodging	7/31/23	\$288.21	
Sheraton Palo Alto	Palo Alto	Travel - Lodging	7/31/23	\$440.80	

Beverly Hills Marriott	Los Angeles	Fundraising Travel - Meals	7/17/23	\$77.61	
AC Hotel Los Angeles	Los Angeles	Travel - Lodging	6/5/23	\$294.29	
The Westin St. Francis-Union Square	San Francisco	Travel - Lodging	6/5/23	\$356.93	
Palm Mountain Resort	Palm Springs	Travel - Lodging	4/3/23	\$444.68	
Beverly Hills Marriott	Los Angeles	Fundraising Travel - Lodging	2/27/23	\$883.33	
Fairmont San Francisco	San Francisco	Fundraising Event Catering And Facility Use Fees	5/30/19	\$2,789.32	
Luxe Sunset Boulevard Hotel	Los Angeles	Fundraising Travel - Lodging	4/15/19	\$271.76	
La Valencia Hotel	La Jolla	Fundraising Travel - Lodging	4/15/19	\$332.46	
Westin St. Francis	San Francisco	Fundraising Travel - Lodging	12/14/18	\$378.58	
The Westin St. Francis-Union Square	San Francisco	Travel - Lodging	9/24/18	\$385.50	
Luxe Sunset Boulevard Hotel	Los Angeles	Fundraising Travel - Lodging	7/2/18	\$310.81	
Luxe Sunset Boulevard Hotel	Los Angeles	Fundraising Travel - Lodging	6/11/18	\$582.13	
The Westin St. Francis-Union Square	San Francisco	Travel - Lodging	5/14/18	\$618.76	
Luxe Sunset Boulevard Hotel	Los Angeles	Fundraising Travel - Lodging	4/3/18	\$240.30	
Hyatt Regency San Francisco	San Francisco	Fundraising Travel - Lodging	11/20/17	\$236.41	
Luxe Sunset Boulevard Hotel	Los Angeles	Fundraising Travel - Lodging	11/20/17	\$604.20	
Fairmont San Francisco	San Francisco	Fundraising Event Expenses And Facility	11/18/17	\$512.35	
Fairmont San Francisco	San Francisco	Fundraising Event Expenses And Facility	11/18/17	\$512.36	
Fairmont San Francisco	San Francisco	Fundraising Event Catering And Facility	11/1/17	\$2,259.47	
Hyatt Regency San Francisco	San Francisco	Fundraising Travel - Lodging	7/7/17	\$200.00	
Hyatt Regency San Francisco	San Francisco	Fundraising Travel - Lodging	7/7/17	\$200.00	
Craig's	Los Angeles	Fundraising Event Catering And Facility	7/7/17	\$6,422.17	
Luxe Sunset Boulevard Hotel	Los Angeles	Fundraising Travel - Lodging	3/2/17	\$345.35	
Blvd Hotel And Suites	Hollywood	Fundraising Travel - Lodging	9/24/16	\$276.04	
Hyatt Regency San Francisco	San Francisco	Fundraising Travel - Lodging	6/11/16	\$253.91	
The Westin San Francisco Market Street	San Francisco	Fundraising Travel - Hotel	4/25/14	\$302.54	
The Westin San Francisco Market Street	San Francisco	Fundraising Travel - Hotel	4/11/14	\$302.54	
The Orlando	Los Angeles	Travel - Hotel - Fundraising	8/5/13	\$459.68	
Taste Catering	San Francisco	Event Catering	10/17/12	\$1,451.39	
Best Western Plus Gateway Hotel	Santa Monica	Travel-Hotel	10/13/12	\$204.06	
Hampton Inn & Suites	Burlingame	Travel-Hotel	10/13/12	\$223.08	
Taste Catering	San Francisco	Event Catering	9/27/12	\$2,500.00	



Radisson - Los Angeles	Los Angeles	Travel - Hotel	6/25/12	\$102.86	
Radisson - Los Angeles	Los Angeles	Travel - Hotel	6/25/12	\$102.86	
Matys, Marc	San Diego	Fundraising Event Expenses	6/24/12	\$250.00	In-Kind
The Lodge At Torrey Pines	San Diego	Fundraising Event Expenses	6/24/12	\$594.70	
Matys, Marc	San Diego	Fundraising Event Expenses	6/24/12	\$594.70	In-Kind
The Lodge At Torrey Pines	San Diego	Fundraising Event Expenses	6/24/12	\$2,000.00	
Gleason, Robert	San Diego	Fundraising Event Expenses Catering	6/24/12	\$2,000.00	In-Kind
Back On Broadway	Santa Monica	Fundraising Event Expenses - Catering	4/9/12	\$1,716.00	
Doubletree By Hilton	Burlingame	Hotel - Travel	3/15/12	\$149.82	
Best Western Plus Gateway Hotel	Santa Monica	Fundraising Travel Expenses	3/15/12	\$385.32	
Doubletree By Hilton	Burlingame	Hotel - Travel	3/12/12	\$139.87	
Tiki Gogo	San Francisco	Catering Fundraising Event	3/8/12	\$950.00	
Doubletree By Hilton	Burlingame	Hotel - Travel	1/23/12	\$248.42	
Best Western Plus Gateway Hotel	Santa Monica	Hotel - Travel	1/20/12	\$192.66	
Visconti Catering	Corte Madera	Catering Fundraising Event	1/19/12	\$2,240.49	
Double Tree By Hilton	Burlingame	Hotel - Travel	1/18/12	\$427.21	
Cecconi's	West Hollywood	Fundraising Event Expenses	12/11/11	\$1,740.88	
Doubletree By Hilton	Burlingame	Hotel - Travel	11/10/11	\$403.82	
The Westin St. Francis-Union Square	San Francisco	Travel Expenses	7/15/08	\$275.55	
Marriot Hotel	Los Angeles	Lodging	5/30/06	\$331.44	
Ostrow, Loren	Los Angeles	Dinner Party Hosting	4/22/06	\$3,200.00	In-Kind
Anderson, Jeff	San Francisco	House Party Expenses	5/18/04	\$1,100.00	In-Kind
Desiderio, Robert	Los Angeles	House Party Expenses	4/23/04	\$670.00	In-Kind
Desiderio, Robert	Los Angeles	House Party Expenses	4/23/04	\$1,000.00	In-Kind
Light, Judith	Los Angeles	House Party Expenses	4/23/04	\$2,000.00	In-Kind
Light, Judith	Los Angeles	House Party Expenses	4/23/04	\$2,000.00	In-Kind
Galleria Park Hotel	San Francisco	Travel - Lodging	3/25/04	\$274.35	
Galleria Park Hotel	San Francisco	Travel - Lodging	3/25/04	\$283.37	
Sports Center Bowl	Studio City	Event Expenses	3/25/04	\$530.96	
Wyndham Bel Age Hotel	West Hollywood	Travel - Lodging	3/25/04	\$704.57	
Valdes, Ignacio	Los Angeles	Event Expenses	9/30/03	\$1,000.00	In-Kind
Wolf, Damon	Los Angeles	Event Expenses	9/30/03	\$2,000.00	In-Kind
			<b>Total:</b>	<b>\$60,552.29</b>	

(Disbursements: Tammy Baldwin for Senate, Baldwin for Wisconsin, People's Voice PAC, [Federal Election Commission](#), Accessed 5/22/24)

- **Robert Desiderio is a Los Angeles actor and writer, and is married to Judith Light.** “Robert Desiderio grew up in The Bronx. He was an actor for most of his life, but when he started writing it changed everything. His script for the film *Save Me* premiered at the Sundance Film Festival and received wide acclaim for its complexity. The NY Times wrote, “*Save Me* has a lot of heart.” The LA Times wrote, “A thoughtful production of exceptional insight and quietly devastating power.” The Occurrence carries similar literary qualities. Robert is also developing projects for film and TV. He lives in Los Angeles and New York City with his wife, Judith Light.” (“Bio,” [RobertDesiderio.com](https://www.robertdesiderio.com/), Accessed 2/21/24)
- **Judith Light is a TV and film actress and Tony winner.** “JUDITH LIGHT is known for her extensive body of work onstage, as well as in television and film. She most recently received a Star on the Hollywood walk of fame. Light currently stars in Ryan Murphy’s Netflix series *The Politician*, and in the musical finale of *Transparent*, Amazon Prime’s Golden Globe-winning series, created by Jill Soloway, for which she received a Golden Globe nomination and multiple Emmy and Critics’ Choice nominations. Her role in Ryan Murphy’s Emmy and Golden Globe-winning series, *The Assassination of Gianni Versace: American Crime Story* garnered her an Emmy nomination and Critics Choice nomination. In 2012 and 2013, Light won two consecutive Tony and Drama Desk awards for her performances in *Other Desert Cities* and *The Assembled Parties*; these two performances made her the first actress in nearly two decades to win consecutive Tony Awards.” (“Judith Light,” [JudithLight.com](https://www.judithlight.com/), Accessed 2/21/24)

## ***Tax Cuts For Californians***

### **2021 SALT Vote**

Tammy Baldwin voted against S. Amdt. 3251, which would have prevented an increase to the SALT deduction limit.

- **Baldwin voted against S. Amdt. 3251.** (S. Amdt. 3251, [Vote Number 326](#), Failed 48-51, Baldwin Voted Nay, 8/10/21)
  - **S. Amdt. 3251 sought to amend the Fiscal Year 2022 budget resolution.**

**Amends Bill:** [S.Con.Res.14](#) — A concurrent resolution setting forth the congressional budget for the United States Government for fiscal year 2022 and setting forth the appropriate budgetary levels for fiscal years 2023 through 2031.

(S. Amdt. 3251, [Congress.gov](https://www.congress.gov/), Accessed 3/20/23)

- **S. Amdt. 3251 sought to “prevent changes to the State and local tax (SALT) deduction that mainly benefit the wealthy.”** “To prevent changes to the State and local tax (SALT) deduction that mainly benefit the wealthy.” (S. Amdt. 3251, [Congress.gov](https://www.congress.gov/), Accessed 3/20/23)

- **The amendment would have blocked changes to the SALT deduction limit at a time when Democrats had made repealing the SALT deduction limit a priority.** “Democrats worked to remain in lock step to ward off many of the Republican proposals, including a provision from Senator Charles E. Grassley, Republican of Iowa, that would prevent changes to the cap on how much taxpayers can deduct in state and local taxes. Democrats from high-tax states, particularly New York, New Jersey and California, have made raising or repealing the cap a priority, and a partial repeal is under discussion to be included in the final legislation.” (Emily Cochrane, “Senate Passes \$3.5 Trillion Budget Plan, Advancing Safety Net Expansion,” [New York Times](#), 8/11/21)

**A repeal of the SALT deduction limit could give a massive tax break to millionaires in states like California and overwhelmingly benefit the wealthy, not the middle-class.**

- **A repeal of the SALT deduction limit “could amount to a significant tax cut for wealthy Americans in liberal states.”** “Democrats were readying an agreement on Tuesday that would repeal a cap on the amount of state and local taxes that homeowners can deduct as part of a broader \$1.85 trillion spending bill, a move that could amount to a significant tax cut for wealthy Americans in liberal states.” (Emily Cochrane and Alan Rappeport, “Democrats Push for Agreement on Tax Deduction That Benefits the Rich,” [New York Times](#), 11/2/21)
- **A repeal of the SALT deduction limit would primarily benefit the wealthy in states including California, New York, and New Jersey.** “Even in states with the most residents affected, less than a quarter of residents would benefit from repeal of the SALT cap. The other options would benefit a similar or smaller percentage of taxpayers in each state. The states with the highest share of residents benefiting from repeal or from any of these options are California, Connecticut, the District of Columbia, Maryland, New Jersey and New York. But most of those residents would receive a relatively small tax cut, as illustrated in the figures that can be downloaded with the link at the top of this report, and most of the benefits would go to the rich even in these states.” (“Options to Reduce the Revenue Loss from Adjusting the SALT Cap,” [Institute on Taxation and Economic Policy](#), 8/26/21)
- **Wall Street Journal Headline: “Democrats Consider Tax Cuts for Many High Earners in New York, New Jersey and California”**

## **Democrats Consider Tax Cuts for Many High Earners in New York, New Jersey and California**

With tax rates steady and \$10,000 deduction cap under attack, some residents of high-tax states might pay less than before 2017

(Richard Rubin, “Democrats Consider Tax Cuts for Many High Earners in New York, New Jersey and California,” [Wall Street Journal](#), 10/29/21)

- **High-income individuals from New York, New Jersey, and California would benefit from a repeal of the SALT deduction limit.** “High-income coastal professionals look likely to emerge as significant winners from the Democrats’ proposed tax agenda, escaping rate increases and regaining a deduction for state and local taxes that was capped at \$10,000 in 2017. The potential result: Many residents of New York, New Jersey, California and other states who make more than the \$400,000 threshold that President Biden set for tax

increases could end up with tax cuts atop the tax cuts they got four years ago.” (Richard Rubin, “Democrats Consider Tax Cuts for Many High Earners in New York, New Jersey and California,” [Wall Street Journal](#), 10/29/21)

- Senator Bernie Sanders said a repeal of the SALT deduction limit would be a “giveaway to the rich that went against the Democrats’ priorities.” “Senator Bernie Sanders of Vermont, the chairman of the Budget Committee, blasted the repeal on Tuesday as a giveaway to the rich that went against the Democrats’ priorities.” (Emily Cochrane and Alan Rappeport, “Democrats Push for Agreement on Tax Deduction That Benefits the Rich,” [New York Times](#), 11/2/21)
- The Joint Committee on Taxation estimated that a repeal of the \$10,000 SALT deduction limit would reduce taxes on all Americans by \$77.4 billion, of which \$40.4 billion would be saved by households with incomes of \$1 million or more, \$14.4 billion would be saved by households with incomes between \$500,000 and \$1 million, and \$18.2 billion would be saved by households with incomes between \$200,000 and \$500,000.

Table 4 presents a distributional analysis for 2019 of a proposal to repeal the \$10,000 limitation on the deduction for State and local taxes beginning in 2019. The repeal is estimated to result in a decrease in tax liability for 13.1 million taxpayers, 94 percent of which have \$100,000 or more of economic income. Additionally, approximately 99 percent of the decrease in tax liability accrues to taxpayers with \$100,000 or more of economic income.

**Table 4.—Distributional Effects of a Proposal to Repeal the Limitation on the Deduction for State and Local Taxes<sup>(1)</sup>**

Calendar Year 2019

Income Category (2)	Number of Taxpayer Units	Change in Tax Liability
	Millions	\$Billions
Less than \$10,000.....	(3)	(4)
\$10,000 to \$20,000.....	(3)	(4)
\$20,000 to \$30,000.....	(3)	(4)
\$30,000 to \$40,000.....	(3)	(4)
\$40,000 to \$50,000.....	(3)	(4)
\$50,000 to \$75,000.....	0.3	-0.1
\$75,000 to \$100,000.....	0.5	-0.3
\$100,000 to \$200,000.....	4.3	-4.0
\$200,000 to \$500,000.....	6.2	-18.2
\$500,000 to \$1,000,000.....	1.2	-14.4
\$1,000,000 and over.....	0.6	-40.4
<b>Total, All Taxpayers.....</b>	<b>13.1</b>	<b>-77.4</b>

Source: Joint Committee on Taxation

Detail may not add to total due to rounding.

(“Background on the Itemized Deduction for State and Local Taxes,” [Joint Committee on Taxation](#), 6/25/19)

The vast majority of the benefits of a SALT deduction limit repeal would go to the richest 5% of residents in every state.

- The vast majority of the benefits of a SALT deduction limit repeal would go to the richest 5% of residents in every state. “As illustrated in the estimates that can be downloaded through the link at the top of this report, the vast majority of the benefits would go to the richest 5 percent of residents in every state and the District of Columbia.

The richest 1 percent of residents would receive most of the benefits in all but four states.”  
 (“Options to Reduce the Revenue Loss from Adjusting the SALT Cap,” [Institute on Taxation and Economic Policy](#), 8/26/21)

## 2019 SALT Vote

**Tammy Baldwin voted in favor of S.J. Res. 50, which sought to effectively repeal the limit on the state and local tax (SALT) deduction.**

*Editor’s Note:* A vote in favor of S.J. Res. 50 would repeal a Treasury rule blocking state-level workarounds to the \$10,000 SALT deduction limit passed as part of the Tax Cuts and Jobs Act of 2017. Therefore, a vote for S.J. Res. 50 was a vote to provide massive tax breaks to the wealthy, primarily in liberal states.

- **Baldwin voted in favor of S.J. Res. 50.** (S.J. Res. 50, [Vote Number 331](#), Failed 43-52, Baldwin Voted Yea, 10/23/19)
- **S.J. Res. 50 was an effort by Senate Democrats to repeal a rule proposed by the IRS and the Treasury that would “block critical state workarounds” to the \$10,000 limitation on SALT deductions.** “Senate Democrats will push to repeal a Treasury Department and IRS rule, which goes into effect Aug. 11, that they say would ‘block critical state workarounds’ to the \$10,000 limitation on state and local tax deductions.” (Doug Sword, “Senate Democrats push repeal of state and local tax rule,” [Roll Call](#), 8/2/19)
  - **Senate Republicans described S.J. Res. 50 as an effort that would effectively repeal the SALT deduction limit.** “S.J.Res.50 would prevent the IRS from implementing the new regulations, effectively mimicking a repeal of the SALT cap.” (“S.J.Res, Disapproval of SALT Workaround Rules,” [Senate Republican Policy Committee](#), 10/23/19)
  - **The Joint Committee on Taxation noted that a taxpayer in a state that offers a 100% tax credit in return for charitable contributions could “effectively... side-step the \$10,000 limitation on the deduction for State and local tax payments.”** “Following the enactment of the \$10,000 limitation on the deduction for State and local tax payments with the 2017 Tax Act, utilizing State and local tax credit programs became attractive as a potential tax planning strategy for individuals to avoid or mitigate the limitation. For example, assume an individual has a State tax liability totaling \$30,000, itemizes deductions, and lives in a State that offers a 100 percent tax credit in return for contributions to a specified charitable organization. If the individual paid the tax liability directly to the State, only \$10,000 is allowed as a Federal income tax deduction. However, the individual may donate \$20,000 to the specified charitable organization, receive a 100 percent tax credit worth \$20,000, and pay the remaining tax liability of \$10,000 directly to the State. In this case, if the amount of the charitable contribution deduction is not reduced to reflect the amount of the state tax credit, the taxpayer would be able to deduct the full \$30,000 at the Federal level: \$20,000 as a charitable contribution deduction and \$10,000 as a deduction for State taxes. Thus, effectively, the taxpayer would side-step the \$10,000 limitation on the deduction for State and local tax payments.” (“Background on the Itemized Deduction for State and Local Taxes,” [Joint Committee on Taxation](#), 6/25/19)

- **S.J. Res. 50 would have “effectively” bypassed the SALT deduction limit.** “The resolution, S.J.Res. 50, aimed to repeal Treasury Department regulations that prohibited high-tax states from creating charitable funds where residents could contribute their state tax payments, effectively bypassing the SALT limit.” (Laura Davison, “Senate Rejects Democrats’ Effort to Repeal SALT Deduction Rules,” [Yahoo! Finance](#), 10/23/19)

**Following the introduction of the SALT deduction limit, states, including California, sought to develop workarounds to the deduction limit using charitable donations, prompting the Treasury to develop regulations that would nullify those charitable workarounds.**

- **The \$10,000 SALT deduction limit was enacted as part of President Trump’s 2017 tax overhaul and has become a key issue for lawmakers from high-tax states including New York and California.** “Enacted through former President Donald Trump’s 2017 tax overhaul, the state and local tax cap has been a key issue for certain lawmakers in high-tax states, such as New York, New Jersey, California and Illinois, because residents can’t deduct more than \$10,000 in state and local levies on their federal returns.” (Kate Dore, “House lawmakers relaunch the SALT caucus. Here’s what to know about the \$10,000 deduction limit for state and local taxes,” [CNBC](#), 2/13/23)
- **After the imposition of the \$10,000 SALT deduction limit, some states sought to allow taxpayers to claim tax credits in exchange for charitable donations to state or local government entities.** “Critics say the ‘SALT’ cap disproportionately hits blue state constituents whose state and local taxes tend to be higher, and some states had sought to allow taxpayers to claim credits in exchange for charitable donations to state or local government entities.” (Doug Sword, “Senate Democrats push repeal of state and local tax rule,” [Roll Call](#), 8/2/19)
  - **Senate Democrats described state efforts to provide tax credits in exchange for charitable donations as “workarounds.”** “Today, we are fighting back with a CRA Resolution of Disapproval, which is guaranteed a majority threshold up-or-down vote, would overturn the IRS’s recent attempt to block states from implementing workaround plans, and would allow homeowners to again fully receive this tax benefit. America’s homeowners deserve peace of mind.” (Press Release, “Murphy, Blumenthal, Senate Democrats Unveil New Legislation To Provide A Homeowners’ Tax Deduction For State, Local Taxes, Enabling Tens Of Thousands Of Dollars In Tax Savings Through Charitable Deductions,” [Senator Chris Murphy](#), 7/17/19)
  - **The IRS described the state workarounds to the SALT deduction limit as an effort to “circumvent” the SALT deduction limit.** “Despite these state efforts to circumvent the new statutory limitation on state and local tax deductions, taxpayers should be mindful that federal law controls the proper characterization of payments for federal income tax purposes.” (Notice 2018-54: Guidance on Certain Payments Made in Exchange for State and Local Tax Credits, [Internal Revenue Service](#), Accessed 3/16/23)
- **California was amongst the states that sought to allow taxpayers to claim tax credits in exchange for charitable donations to state or local government entities.** “Four days after Trump’s tax reform took effect on January 1, then-State Senate leader Kevin de León (D-



Los Angeles) proposed 'SB-227 Education finance: Local Schools and Colleges Voluntary Contribution Fund' to allow any Californian that had more than \$10,000 in state and local tax deductions to make a dollar-for-dollar charitable donation to the 'California Excellence Fund' for a dollar-for-dollar state tax credit to avoid the SALT limits. De Leon, who is running for U.S. Senate, tried to justify draining federal taxes to the San Jose Mercury News: 'The Republican tax plan gives corporations and hedge-fund managers a trillion-dollar tax cut and expects California taxpayers to foot the bill,' He added, 'We won't allow California residents to be the casualty of this disastrous tax scheme.'" (Chriss Street, "U.S. Treasury Blocks California's Attempt to Dodge SALT Tax Limit with 'Charity,'" [Breitbart](#), 8/26/18)

- **In 2019, the Treasury finalized regulations that would reduce deductions for charitable donations by the amount of any tax credits received from state or local governments for those donations.** "The Treasury regulations, finalized last month, would reduce deductions for such charitable donations by the amount of any tax credits they receive from state or local governments for those donations." (Doug Sword, "Senate Democrats push repeal of state and local tax rule," [Roll Call](#), 8/2/19)
  - **The Treasury said the regulations would prevent the use of charitable donations to "circumvent the new limitation on state and local tax deductions."** "The U.S. Department of the Treasury today issued a proposed rule on the federal income tax treatment of payments and property transfers under state and local tax credit programs. The proposed rule would prevent charitable contributions from being used to circumvent the new limitation on state and local tax deductions." (Press Release, "Treasury Issues Proposed Rule on Charitable Contributions and State and Local Tax Credits," [Department of the Treasury](#), 8/23/18)

**State-level workarounds to the SALT deduction limit using charitable donations amounted to an effort to avoid paying federal taxes.**

- **Then-Treasury Secretary Steven Mnuchin indicated that a state-level workaround using charitable donations amounted to an effort to avoid paying federal taxes.** "But Treasury Secretary Steven T. Mnuchin released a statement on August 23 indicating that California's 'charity' was a scheme to avoid paying federal taxes: 'Congress limited the deduction for state and local taxes that predominantly benefited high-income earners to help pay for major tax cuts for American families.'" He added, 'The proposed rule will uphold that limitation by preventing attempts to convert tax payments into charitable contributions.'" (Chriss Street, "U.S. Treasury Blocks California's Attempt to Dodge SALT Tax Limit with 'Charity,'" [Breitbart](#), 8/26/18)