



**INSPIRED LEADERS  
SHAPING CITIES**

INTERNATIONAL DOWNTOWN ASSOCIATION  
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## EMAIL/LETTER TEMPLATE

Dear Senator/Representative **[NAME]**:

On behalf of **[ORGANIZATION]**, I am writing to ask you to cosponsor legislation to provide a Qualified Office Conversion Tax Credit to help downtowns and city centers like **[YOUR CITY]** recover from the pandemic.

**[INSERT 1 PARAGRAPH OF BACKGROUND ON YOUR ORGANIZATION/DOWNTOWN]**

The COVID-19 pandemic has dramatically changed how people use downtowns like ours. The rapid trend towards remote working means that demand for office space in downtowns is likely shrink in the coming years. In fact, the McKinsey Global Institute estimates that 20-25% of the workforce could work remotely in the future – four to five times more than before the pandemic. **[ANY LOCAL STATS OR ANECDOTES THAT SUPPORT THE CASE]**.

The shrinking demand for office space will threaten the livelihoods of millions of small business owners that depend on the daily flow of office workers and drain vitality from city centers.

Meanwhile, our community is facing a severe shortage of affordable housing. **[ANY LOCAL STATS THAT SUPPORT THE CASE]**. Nationwide, Moody's has found that the annual production of new housing units is running approximately 100,000 below new housing demand, creating the largest shortfall of housing in nearly a half century.

A Qualified Office Conversion Tax Credit would help downtowns like ours convert unused office space in city centers into housing and mixed-use developments that bring vitality back to our downtowns. This will help address the urgent housing shortage while enabling families to live closer to amenities.

Sen. Debbie Stabenow and Rep. Jimmy Gomez have introduced the Revitalizing Downtowns Act (S. 2511/H.R. 4759), which would create the Qualified Office Conversion Tax Credit modeled after the Historic Tax Credit. It would provide a credit equal to 20% of the Qualified Conversion Expenses (QCEs) for converting obsolete office buildings into residential, institutional, hotel, or mixed-use properties. Under the bill, a project may qualify for an enhanced credit of 25% if the project incorporates affordable housing.

This bill will help ensure that downtowns like ours not only recover from the pandemic and economic crisis, but thrive well into the future, creating jobs, affordable housing and new vitality for our city centers. We urge Sen/Rep. **[NAME]** to cosponsor the Revitalizing Downtowns Act.

Sincerely,

[your name]

## TALKING POINTS ON QUALIFIED OFFICE CONVERSION TAX CREDIT BILL

- We would like Sen./Rep. to cosponsor the Revitalizing Downtowns Act (S. 2511/H.R. 4759), legislation to create a Qualified Office Conversion Tax Credit, which will help America's downtowns recover from the pandemic, create jobs and build more affordable housing.
- The pandemic has accelerated the trend towards remote working. In fact, the McKinsey Global Institute estimates that 20-25% of the workforce could work remotely in the future - four to five times more than before the pandemic.
- As workers leave city centers, the shrinking demand for office space results not only in lost tax revenue for municipal budgets; it will threaten the livelihoods of millions of small business owners that depend on the daily flow of office workers and drain vitality from city centers.

### • STATS OR ANECDOTES FROM YOUR DOWNTOWN

- Meanwhile, our region and metropolitan areas across the country are facing a severe shortage of affordable housing. According to Moody's, the annual production of new housing units is running approximately 100,000 below new housing demand, creating the largest shortfall of housing in nearly a half century.
- Converting unused office space in city centers into housing and mixed-use developments can help relieve this urgent housing shortage. And it ensures that downtowns remain vibrant centers of community activity and economic development.
- However, converting empty office buildings into housing and other uses is cost-prohibitive. As a result, many office buildings sit unused.
- The Revitalizing Downtowns Act would create a Qualified Office Conversion Tax Credit. This will help cities convert unused office space into affordable housing and other uses that keep downtowns prosperous.
- The Qualified Office Conversion Tax Credit is modeled after the effective and popular Historic Tax Credit. It would provide a credit equal to 20% of the Qualified Conversion Expenses (QCEs) for converting obsolete office buildings into residential, institutional, hotel, or mixed-use properties. The Credit can be used on buildings that are at least 25 years old at the time of the conversion and are certified by the owner to require conversion due to market conditions related to the pandemic.
- Under the bill, a project may qualify for an enhanced credit of 25% if the project incorporates affordable housing.

- This bill will help ensure that downtowns like ours not only recover from the pandemic and economic crisis, but thrive well into the future, creating jobs, affordable housing and new vitality for our city centers.
- We urge Sen/Rep. [NAME] to cosponsor the bill.

## TEMPLATE MEETING REQUEST

Dear [NAME];

I am writing on behalf of the [ORGANIZATION] to request a meeting with Sen./Rep. [NAME] or their staff to discuss legislation that would help downtowns like ours recover and thrive from the pandemic.

[1- or 2-SENTENCE DESCRIPTION OF ORGANIZATION]

In particular, we would like to discuss the Revitalizing Downtowns Act (S. 2511/H.R. 4759), a bill that would create a Qualified Office Conversion Tax Credit to help convert unused office buildings into affordable housing and other community amenities.

Please let us know times that Sen./Rep. [NAME] will be back home in the state/district and possible times when we could meet. Thank you in advance for your consideration of this request.