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September 20, 2016

Commissioner John Koskinen  
Internal Revenue Service  
U.S. Department of the Treasury  
1111 Constitution Avenue, NW  
Washington, DC 20224

Dear Commissioner Koskinen,

I write to request guidance for whether funds distributed from the OneOrlando Fund will be subject to federal taxes. The June 12, 2016, terrorist attack and hate crime at Pulse, an LGBT nightclub in Orlando, Florida, was the worst attack on U.S. soil since 9/11, leaving 49 people dead and 53 physically injured. Following this unthinkable tragedy, our state and our nation rallied for the victims of this attack and their families. Through this generosity, the OneOrlando Fund, a 501(c)(3), raised over \$25 million that will be disbursed to the victims of the shooting and their families.

As you know, both Congress and the IRS have provided guidance regarding the tax liability received from victim compensation funds stemming from mass tragedies including terrorism. The Victims of Terrorism Tax Relief Act of 2001 exempted funds received by victims and their families from the September 11th Victim Compensation Fund from taxable income. Additionally, in 2007, following the Virginia Tech mass shooting, Congress acted to exempt funds from the Hokie Spirit Memorial Fund from being considered as income.

The compassion of a heartbroken nation should not lead to a massive tax bill. As of the date of this letter, the OneOrlando website responds to the question of taxation by recommending that victims and their families consult a tax advisor. This should not be necessary. I ask you to direct the IRS to issue guidance as quickly as possible. Thank you for your swift attention to this request for comfort and certainty.

Sincerely,

Patrick E. Murphy  
MEMBER OF CONGRESS