



**Congress of the United States**  
**House of Representatives**  
Washington, DC 20515

COMMITTEE ON NATURAL RESOURCES

SUBCOMMITTEES:  
INDIAN AND INSULAR AFFAIRS  
OVERSIGHT AND INVESTIGATIONS

COMMITTEE ON HOMELAND SECURITY

SUBCOMMITTEES:  
COUNTERTERRORISM AND INTELLIGENCE  
EMERGENCY MANAGEMENT AND TECHNOLOGY

June 23, 2025

Thomas A. Barthold, Chief of Staff  
Joint Committee on Taxation  
502 Ford House Office Building  
Washington, DC 20515

Dear Mr. Barthold:

I write to respectfully request an estimate from the Joint Committee on Taxation (JCT) of the potential effects of Section 70421 of the recently released Senate Finance Committee portion of the reconciliation bill, which proposes to repeal the special rule that had automatically designated all low-income communities in Puerto Rico as Qualified Opportunity Zones.

As you know, this provision was originally enacted following Hurricane Maria to support equitable recovery and long-term economic development on the island. Under current law, Puerto Rico is the only jurisdiction in which 100% of eligible low-income communities received Opportunity Zone status, recognizing the island's unique economic challenges.

The proposed repeal in Section 70421 would eliminate this treatment and require Puerto Rico to undergo a re-designation process, potentially reducing the number of eligible zones and accelerating the phase-out of investor incentives.

To the best of your knowledge, please answer the following questions as soon as possible:

1. The projected revenue effects of repealing Puerto Rico's special designation;
2. The potential reduction in the number of designated Opportunity Zones on the island.

If the information for question (1) becomes available prior to question (2), we kindly request that you respond with (1) as soon as possible rather than waiting for both responses to be available. This analysis will help inform legislative deliberations and ensure that any changes to the Opportunity Zone framework do not unintentionally hinder Puerto Rico's economic recovery and long-term investment prospects.

Thank you for your attention to this request. Please do not hesitate to contact my Legislative Director, Danny Ruiz, at [Danny.Ruiz@mail.house.gov](mailto:Danny.Ruiz@mail.house.gov) with any questions or for additional information.

Sincerely,

A handwritten signature in blue ink, reading "Pablo J. Hernández". The signature is fluid and cursive, with the first name "Pablo" being the most prominent part.

Pablo José Hernández  
Member of Congress