

The Honorable Chuck Grassley
Chairman
Committee on Finance
United States Senate
219 Dirksen Senate Office Building
Washington, D.C. 20510

The Honorable Richard Neal
Chairman
Committee on Ways and Means
United States House of Representatives
1102 Longworth House Office Building
Washington, D.C. 20515

The Honorable Ron Wyden
Ranking Member
Committee on Finance
United States Senate
219 Dirksen Senate Office Building
Washington, D.C. 20510

The Honorable Kevin Brady
Ranking Member
Committee on Ways and Means
United States House of Representatives
1102 Longworth House Office Building
Washington, D.C. 20515

April 11, 2019

Dear Chairmen and Ranking Members:

The undersigned business groups strongly support H.R. 216, the Main Street Tax Certainty Act of 2019, which would make permanent the Section 199A 20 percent qualified business income deduction.

Led by Representatives Jason Smith (MO) and Henry Cuellar (TX) in the House and Senator Steve Daines (MT) in the Senate, this bipartisan legislation will help ensure permanent tax relief for the millions of employers organized as S corporations, partnerships and sole proprietorships.

These Main Street employers are the backbone of the American economy — they employ the majority of U.S. workers and represent 95 percent of all businesses.

Despite the economic importance of the pass-through sector, the Section 199A deduction is scheduled to sunset at the end of 2025. Repealing this sunset will benefit millions of pass-through businesses, leading to higher economic growth and more employment. Economists Robert Barro and Jason Furman found that making the pass-through deduction permanent would result in a significant increase in economic growth. The American Action Forum found similar results.

The sooner Congress acts to make Section 199A permanent, the sooner the economy will benefit. Please show your support for Main Street employers and support this important legislation. We appreciate your consideration.

Sincerely,

Agricultural Retailers Association
Air Conditioning Contractors of America (ACCA)
American Bankers Association

American Beverage Licensees
American Business Conference
American Council of Engineering Companies
American Dental Association
American Farm Bureau Federation
American Foundry Society
American Institute of Architects
American Rental Association
American Staffing Association
American Supply Association
American Trucking Associations
AMT – The Association For Manufacturing Technology
Associated Builders and Contractors
Associated Builders and Contractors Florida East Coast Chapter, Inc.
Associated Equipment Distributors
Associated General Contractors of America
At-sea Processors Association
Auto Care Association
Building Services Contractors Association International
CCIM Institute
Construction Industry Round Table
Convenience Distribution Association
Family Business Coalition
Financial Executives International
Fluid Power Distribution Association
Foodservice Equipment Distributors Association (FEDA)
Forest Landowners Association
Gases and Welding Distributors Association
Heating, Air-conditioning, & Refrigeration Distributors International
Independent Community Bankers of America
Independent Bakers Association
Independent Electrical Contractors
Independent Insurance Agents & Brokers of America
Independent Lubricant Manufacturers Association
Industrial Fasteners Institute
Institute of Real Estate Management
International Association of Plastics Distribution
International Council of Shopping Centers
International Foodservice Distributors Association
International Franchise Association
International Warehouse Logistics Association
Irrigation Association
ISSA – The Worldwide Cleaning Industry Association
Manufacturer & Business Association
Metals Service Center Institute
Mortgage Bankers Association
NFIB

National Apartment Association
National Association of Convenience Stores
National Association of Electrical Distributors
National Association of Home Builders
National Association of Manufacturers (NAM)
National Association of Professional Insurance Agents
National Association of Realtors
National Association of Sporting Goods Wholesalers
National Association of Wholesaler-Distributors
National Automobile Dealers Association
National Beer Wholesalers Association
National Cattlemen's Beef Association
National Community Pharmacists Association
National Council of Farmer Cooperatives
National Electrical Contractors Association
National Electrical Manufacturers Representatives Association
National Funeral Directors Association
National Grain and Feed Association
National Grape Co-Operative Association, Inc.
National Grocers Association
National Lumber & Building Material Dealers Association
National Marine Distributors Association
National Multifamily Housing Council
National Pest Management Association
National Roofing Contractors Association
National Small Business Association
National Stone, Sand and Gravel Association
National Utility Contractors Association (NUCA)
North American Association of Food Equipment Manufacturers (NAFEM)
North American Association of Utility Distributors (NAAUD)
North American Meat Institute
Outdoor Power Equipment and Engine Service Association
Petroleum Equipment Institute
Petroleum Marketers Association of America (PMAA)
Policy and Taxation Group
Printing Industries of America
Professional Beauty Association
REALTORS Land Institute
S Corporation Association
Secondary Materials and Recycled Textiles Association (SMART)
Small Business & Entrepreneurship Council (SBE Council)
Specialty Equipment Market Association
Textile Care Allied Trades Association
The Association for Hose and Accessories Distribution
The Fertilizer Institute
The Real Estate Roundtable
Truck Renting and Leasing Association

United States Chamber of Commerce
Western Equipment Dealers Association
Wholesale Florist and Florist Supplier Association
Wine and Spirits Wholesalers of America
Wisconsin Grocers Association
Woodworking Machinery Industry Association
World Millwork Alliance