

December 17, 2020

The Honorable Nancy Pelosi
Speaker, House of Representatives
United States Capitol
Washington, DC 20515

The Honorable Mitch McConnell
Majority Leader
United States Senate
Washington, DC 20510

The Honorable Kevin McCarthy
Minority Leader, House of Representatives
United State Capitol
Washington, DC 20515

The Honorable Charles Schumer
Democratic Leader
United States Senate
Washington, DC 20510

Dear Speaker Pelosi and Leaders McConnell, McCarthy, and Schumer:

Thank you for your continued efforts to find agreement on legislation to provide relief to America's businesses still struggling in the face of the COVID-19 global pandemic. As you consider proposals that would have the greatest impact to stem job losses, business closures, and economic anxiety, please remember that, without Congressional action, businesses across the country that received assistance through the Paycheck Protection Program (PPP) will face a surprise tax increase next year due to an IRS ruling that expenses covered by PPP loan forgiveness are not tax deductible. The attached letter, which over 700 business groups have signed, demonstrates the broad, nationwide consensus for addressing this problem before the end of the year.

To be clear, any proposal that would allow expenses associated with PPP loan forgiveness to be deductible for some, but not all loan recipients, would still result in a large tax increase on businesses that continue to struggle in the face of surging COVID-19 cases and ongoing mandatory business closures, restrictions, and/or slowdowns. Many businesses do not have the resources to pay this tax, which will jeopardize business operations, resulting in job losses, or even bankruptcy and closure.

The goal of the PPP was and is to *protect paychecks*. It should not matter if an employee works at a Michelin-starred restaurant or a fast-casual chain, a mid-sized manufacturer, or a small contractor. In the end, *all* businesses were and are affected by the pandemic and need assistance. The size of a company's PPP loan was directly tied to the size of a company's payroll. The bigger the payroll, the larger the loan, and the more jobs the PPP protected. As a reminder, any business that could not certify on their loan application that "the uncertainty of current economic conditions makes necessary the loan request to support the [the applicants'] ongoing operations" *did not qualify*.

The only risk of "double-dipping," is the risk of causing a double-dip recession. By addressing this issue now, before the end of the year, Congress can choose to either remove an impediment to economic recovery, or exacerbate the impact of an economic slowdown. Over 700 business groups are asking you to stop this tax increase on employers that followed the rules of PPP. Thank you for your attention to this important issue.

December 3, 2020

The Honorable Nancy Pelosi
Speaker, House of Representatives
United States Capitol
Washington, DC 20515

The Honorable Mitch McConnell
Majority Leader
United States Senate
Washington, DC 20510

The Honorable Kevin McCarthy
Minority Leader, House of Representatives
United State Capitol
Washington, DC 20515

The Honorable Charles Schumer
Democratic Leader
United States Senate
Washington, DC 20510

Dear Speaker Pelosi and Leaders McConnell, McCarthy, and Schumer:

We, the undersigned organizations, representing millions of businesses who employ tens of millions of American workers, **urge Congress to enact legislation before the end of the year that includes a technical correction addressing the tax treatment of loan forgiveness under the Paycheck Protection Program (PPP)**. At the onset of the COVID-19 pandemic, Congress responded with speed, cooperation, and an eye to preventing the worst potential economic outcomes. We ask that you bring that same spirit of urgency and cooperation before the end of this session to prevent an avoidable catastrophe for millions of small businesses that, without Congressional action, will face a surprising, and, in many cases, insurmountable tax bill next year.

One of the most effective economic relief measures for our members was the PPP, passed as part of the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The terms of the PPP are simple: if qualifying small businesses use a federally-guaranteed loan to pay their employees and cover certain non-payroll expenses, the loan will be forgiven. From April 3, when the program launched, through August 8, when its authorization expired, the Small Business Administration (SBA) guaranteed \$525 billion in PPP loans to 5.2 million qualifying small businesses nationwide, preserving tens of millions of paychecks for their employees as the pandemic spread throughout the country.

Included in the CARES Act was a provision stating that any portion of a PPP loan that qualified for loan forgiveness “shall be excluded from gross income” for tax purposes. This tax-free treatment of any forgiven loan amount was a key provision in the law and featured prominently in the debate leading up to and following the legislation’s enactment.

Despite Congress’s clear intent, the Internal Revenue Service (IRS) issued Notice 2020-32, which specified that “no deduction is allowed under the Internal Revenue Code...if the payment of the expense results in forgiveness of a covered loan pursuant to section 1106(b) of the [CARES Act].” The effect of this ruling is to transform *tax-free* loan forgiveness into *taxable income*, raising the specter of **a surprise tax increase of up to 37 percent on small businesses when they file their taxes for 2020**.

Additionally, the IRS recently issued Revenue Ruling 2020-27, stating that expenses funded through a PPP loan are not deductible for 2020 if “the taxpayer *reasonably expects to receive forgiveness of the covered loan* on the basis of the expenses it paid or accrued during the covered period, *even if the taxpayer has not submitted an application for forgiveness of the covered loan by the end of such taxable year*” [emphasis added].

Since the IRS issued Notice 2020-32, Congress has signaled that it intends to reverse the ruling. The Democratic and Republican Chairs of the House Ways and Means and Senate Finance Committees issued public statements saying that the IRS Notice, and, more recently, the IRS Revenue Ruling, is flawed and contrary to Congressional intent. In addition, a provision to overturn Notice 2020-32 was included in the Health and Economic Recovery Omnibus Emergency Solutions (HEROES) Act that passed the House of Representatives in May.

The most recent IRS Revenue Ruling creates a renewed sense of urgency for Congress to address this pivotal issue before the end of the year. Allowing the IRS position to remain unchallenged will result in a significant tax increase on small business owners already suffering from the effects of COVID-19 shutdowns. This tax will hit small business owners *after* their PPP loan has already been spent, and just as many states are re-imposing mandatory closures of thousands of businesses in the face of spiking numbers of COVID-19 cases.

Many PPP loan recipients retained employees on their payrolls, even when there was little to no work to perform, in compliance with the intent of the program to keep people employed and off the unemployment rolls. The IRS changed the rules after businesses took out PPP loans, and business owners are now being asked to pay what amounts to a surtax on their workforce. Without Congressional action, businesses will face an unexpected tax bill when they file their taxes for 2020, as they continue to struggle with government mandated shutdowns or slowdowns. Many of those businesses will close and never re-open. This senseless tax policy stands both the letter and spirit of the PPP on its head.

For all these reasons, the undersigned business organizations urge you to act before the end of 2020 on this important matter.

Sincerely,

National Trade Associations

Associated General Contractors of America
Air Conditioning Contractors of America (ACCA)
AMAC Action
Ambulatory Surgery Center Association
AMCOT
America's SBDC
American Academy of Dermatology Association
American Academy of Family Physicians
American Academy of Pediatric Dentistry

American Academy of Podiatric Practice Management
American Apparel & Footwear Association (AAFA)
American Association Of Advertising Agencies
American Association of Orthopaedic Surgeons
American Association of Neurological Surgeons
American Bakers Association
American Chiropractic Association
American College of Gastroenterology
American College of Osteopathic Family Physicians
American Cotton Producers
American Cotton Shippers Association
American Council of Engineering Companies
American Council of Independent Laboratories
American Dental Association
American Down and Feather Council
American Farm Bureau Federation
American Feed Industry Association
American Horse Council
American Institute of Architects (AIA)
American Institute of CPAs
American International Automobile Dealers Association
American Lighting Association
American Mold Builders Association
American National CattleWomen, Inc.
American Olive Oil Producers Association
American Optometric Association
American Pet Products Association
American Physical Therapy Association
American Podiatric Medical Association
American Road & Transportation Builders Association
American Seed Trade Association
American Sheep Industry
American Society for Radiation Oncology
American Society for Surgery of the Hand
American Society of Plastic Surgeons
American Society of Travel Advisors
American Soybean Association
American Subcontractors Association
American Supply Association
American Veterinary Medical Association
AmericanHort
Asian American Hotel Owners Association
Associated Builders and Contractors

Associated Equipment Distributors
Association of Equipment Manufacturers
Association of Fund-Raising Distributors and Suppliers
Association of Marina Industries
Association of the Wall and Ceiling Industry
Atlantic Intracoastal Waterway Association
Auto Care Association
Brewers Association
Building Service Contractors Association International
Business Solutions Association
CCIM Institute
Cellulose Insulation Manufacturers Association
Certified American Grown
Chemical Fabrics and Film Association
Coalition of Franchisee Associations
Congress of Neurological Surgeons
Convenience Distribution Association
Cotton Growers Warehouse Association
Cottonseed and Feed Association
Council of Fashion Designers of America (CFDA)
Customized Logistics and Delivery Association
Distilled Spirits Council of the United States
EPS Industry Alliance
Family Business Coalition
Farm Credit Council
FCA International
FEUSA
Financial Executives International
Fire Suppression Systems Association (FSSA)
Foodservice Equipment Distributors Association
FPDA - Motion & Control Network
GAWDA
Glass Packaging Institute (GPI)
Global Business Travel Association
Global Cold Chain Alliance
Greeting Card Association
Heating, Air-conditioning, & Refrigeration Distributors International
Independent Bakers Association
Independent Community Bankers of America
Independent Electrical Contractors
Independent Insurance Agents and Brokers of America
Independent Office Products & Furniture Dealers Association
Independent Professional Seed Association

Industrial Fasteners Institute
Institute of Real Estate Management
Institute of Scrap Recycling Industries, Inc.
International Association of Movers (IAM)
International Association of Plastics Distribution
International Caterers Association
International Council of Shopping Centers
International Dairy Foods Association
International Door Association
International Engraved Graphics Association
International Flight Services Association
International Foodservice Distributors Association
International Franchise Association
International Housewares Association
International Warehouse Logistics Association
ISD - International Sealing Distribution Association
Job Creators Network
Juice Products Association
Manufactured Housing Institute
Manufacturer & Business Association
Marine Retailers Association of the Americas
Mechanical Contractors Association of America
Material Handling Equipment Distributors Association
Metals Service Center Institute
NACS
NAMM - National Association of Music Merchants
National All-Jersey
National Apartment Association
National Association for the Self-Employed
National Association of Chain Drug Stores
National Association of Electrical Distributors ("NAED")
National Association of Flour Distributors
National Association of Landscape Professionals
National Association of Manufacturers
National Association of Professional Insurance Agents
NATIONAL ASSOCIATION OF REALTORS®
National Association of Social Workers
National Association of Theatre Owners
National Association of Wheat Growers
National Association of Wholesaler-Distributors
National Association of Women Business Owners
National Automatic Merchandising Association (NAMA)
National Automobile Dealers Association

National Beer Wholesalers Association
National Candle Association
National Cattlemen's Beef Association
National Community Pharmacists Association
National Confectioners Association
National Cotton Council
National Cotton Ginners Association
National Cottonseed Products Association
National Council of Agricultural Employers
National Council of Chain Restaurants
National Council of Farmer Cooperatives
National Council of Textile Organizations
National Demolition Association
National Electrical Contractors Association
National Electrical Manufacturers Representative Association (NEMRA)
National Franchisee Association
National Funeral Directors Association
National Limousine Association
National Lumber and Building Material Dealers Association
National Marine Distributors Association
National Marine Manufacturers Association
National Mining Association
National Multifamily Housing Council
National Newspaper Association
National Office Products Alliance
National Onion Association
National Pasta Association
National Peach Council
National Pecan Shellers Association
National Potato Council
National Propane Gas Association
National Ready Mixed Concrete Association
National Retail Federation
National Roofing Contractors Association
National RV Dealers Assoc (RVDA)
National Small Business Association
National Stone, Sand, and Gravel Association
National Tooling and Machining Association
National Waste & Recycling Association
National Watermelon Association
NCBFAA
News Media Alliance
NFIB

North American Association of Food Equipment Manufacturers (NAFEM)
North American Die Casting Association
NTCA-The Rural Broadband Association
Office Furniture Dealers Alliance
Out of Home Advertising Association of America
Outdoor Power Equipment and Engine Service Association
Parity for Mainstreet Employers
Pet Industry Distributors Association
Petroleum Equipment Institute (PEI)
PFAC
Plumbing-Heating-Cooling Contractors—National Association
Portland Cement Association
Precision Machined Products Association
Precision Metalforming Association
Pressure Sensitive Tape Council
PRINTING United Alliance
Professional Beauty Association
Professional Electrical Apparatus Reconditioning League
REALTORS® Land Institute
Retail Bakers of America
Retail Packaging Association (RPA)
ROA
Roof Coatings Manufacturers Association
S Corporation Association
Secondary Materials and Recycled Textiles Assoc.
SHDA - Security Hardware Distributors Association
Small Business & Entrepreneurship Council
Small Business Roundtable
Society of American Florists
Society of Industrial and Office REALTORS®
South East Dairy Farmers Association
Southeastern Lumber Manufacturers Association (SLMA)
Spray Polyurethane Foam Alliance
SPRI, Inc.
Structural Insulated Panel Association
The Airforwarders Association
The Association for Dressings and Sauces
The Association for Hose & Accessories Distribution (NAHAD)
The Design-Build Institute of America
The Hardwood Federation
The Sheet Metal and Air Conditioning Contractors National Association (SMACNA)
The Society for Maintenance and Reliability Professionals
The Surety & Fidelity Association of America

The Transportation Alliance
The Vinegar Institute
The Wholesale Florist and Florist Supplier Association (WF&FSA)
Tile Roofing Industry Alliance
Tire Industry Association
Travel Goods Association (TGA)
Truck Renting and Leasing Association
U.S. Apple Association
U.S. Chamber of Commerce
U.S. Superyacht Association
United Fresh Produce Association
United Veterinary Services Assoc.
US Rice Producers Association
USA Farmers
Western Equipment Dealers Association
Western Growers
Wine & Spirits Wholesalers of America
Wine Institute
WineAmerica
Winegrape Growers of America
Wireless Internet Services Providers Association (WISPA)

Regional/State/Local Affiliates

Regional

Atlantic Coast Chapter NECA, Inc.
Boston, New Hampshire, Maine Chapter of National Electrical Contractors Association
Northeast Dairy Farmers Cooperatives
NW Line Constructors Chapter NECA
Printing Industry Association of the South
Pacific Seed Association
Pacific Printing Industries Association (PPI)
Printing Industry Midwest
SMACNA Mid-Atlantic Chapter
Southern Nursery Association, Inc.
Western Agricultural Processors Association
Western Plant Health Association

Alabama

Alabama AGC
Alabama Nursery & Landscape Association

Alabama Propane Gas Association
Alabama Restaurant & Hospitality Alliance
Central Alabama Chapter Independent Electrical Contractors
Gulf Coast Chapter NECA

Arkansas

Arkansas Hospitality Association
Arkansas Propane Gas Association

Alaska

Alaska CHRR
Pacific Propane Gas Association

Arizona

Arizona Builders Alliance
Arizona Chapter National Electrical Contractors Association
Arizona Chapter of the Associated General Contractors of America
Arizona Nursery Association
Arizona Propane Gas Association
Arizona Restaurant Association
Southern Arizona National Electrical Contractors Association

California

ABC San Diego
African-American Farmers of California
Associated Builders and Contractors Central California Chapter
Associated Builders and Contractors Northern California Chapter
Associated Builders and Contractors Southern California Chapter
Associated General Contractors of America, San Diego Chapter
California Agricultural Irrigation Association
California Alfalfa and Forage Association
California Association of Wheat Growers
California Bean Shippers Association
California Cattlemen's Association
California Cotton Ginners and Growers Association
California Cut Flower Commission
California Fresh Fruit Association
California Grain & Feed Association
California Landscape Contractors Association
California Pork Producers Association
California Restaurant Association
California Seed Association
California State Beekeepers Association

California State Floral Association
California Walnut Commission
California Warehouse Assoc.
Family Winemakers of California
Greater Sacramento Area Chapter of NECA
Grower-Shipper Association of Santa Barbara & San Luis Obispo Counties
Los Angeles NECA
Monterey County Farm Bureau (CA)
NECA, San Diego Chapter
Nisei Farmers League
NorCal NECA
Orange County Chapter, National Electrical Contractors Association
Pacific Egg & Poultry Association
Pesticide Applicators Professional Association
PHCC LOS ANGELES
Plant California Alliance
Plumbing Heating Cooling Contractors of California
San Diego County Farm Bureau
Santa Clara Valley Chapter NECA
Santa Clarita Valley Chamber of Commerce
Santa Clarita Valley Economic Development Corporation
Sweetpotato Council of California
Ventura County Agricultural Association
Western Propane Gas Association

Colorado

AGC Colorado
Colorado Association for Viticulture & Enology (CAVE)
Colorado Cattlemen's Association
Colorado Livestock Association
Colorado Nursery and Greenhouse Association
Colorado Podiatric Medical Assn. DBA Colorado Foot & Ankle Society
Colorado Propane Gas Association
Colorado Restaurant Association
IEC Southern Colorado Chapter
IECRM Independent Electrical Contractors Rocky Mountain

Connecticut

Connecticut Chapter NECA, Inc.
Connecticut Podiatric Medical Association
Connecticut Restaurant Association
Propane Gas Association of New England

District of Columbia

AGC of DC

Associated Builders and Contractors of Metro Washington

Restaurant Association of Metropolitan Washington

Delaware

ABC Delaware

DE Nursery & Landscape Association

Delaware Contractors Association

Delaware Restaurant Association

Graphic Arts Association

Florida

AGC Florida East Coast Chapter

Central Florida Chapter Associated Builders and Contractors, Inc.

Central Florida Chapter NECA

Executives' Association of Greater Miami

Florida Cattlemen's Association

Florida Citrus Mutual

Florida Nursery, Growers and Landscape Association

Florida Podiatric Medical Association

Florida Propane Gas Association

Florida Restaurant & Lodging Association

Independent Electrical Contractors Assoc-FECC

Independent Electrical Contractors Florida West Coast Chapter

Marine Industries Association of Palm Beach County, Inc.

Marine Industry Association of Central Florida, Inc.

Miami Marine Council

North Florida Chapter NECA

The South Florida AGC

West Coast Florida Chapter NECA

Georgia

Associated Builders and Contractors of Georgia, Inc.

Atlanta Chapter, Independent Electrical Contractors, Inc.

Georgia Green Industry Association

Georgia Podiatric Medical Association

Georgia Propane Gas Association

Georgia Restaurant Association

Georgia-SMACNA, Inc.

Georgia Urban Ag Council

Independent Electrical Contractors, Georgia Chapter PHCC of GA
Printing & Imaging Association of Georgia

Hawaii

General Contractors Association of Hawaii
General Contractors Labor Association of Hawaii
Hawaii Cattlemen's Council
Hawaii Restaurant Association
Pacific Propane Gas Association
Retail Merchants of Hawaii

Idaho

Idaho Associated General Contractors
Idaho Dairymen's Association
Idaho Lodging & Restaurant Association
Idaho Nursery and Landscape Association
Idaho Podiatric Medical Association
Idaho Potato Commission
Idaho Retailers Association
Rocky Mountain Propane Gas Association

Illinois

Central Illinois Builders of AGC
Central Illinois Chapter NECA
Chicago & Cook County Chapter NECA
Illinois Chapter, National Electrical Contractors Association
Illinois Grape Growers and Vintners Alliance
Illinois Green Industry Association
Illinois Landscape Contractors Association
Illinois Podiatric Medical Association
Illinois Propane Gas Association
Illinois Restaurant Association
Midwest Independent Electrical Contractors (IEC) Association
Northeastern Illinois Chapter, National Electrical Contractors Association
SMACNA Greater Chicago

Indiana

Associated Builders and Contractors of Indiana/Kentucky
IEC Indy
Indiana Beef Cattle Association

Indiana Nursery & Landscape Association Inc
Indiana Podiatric Medical Association
Indiana Propane Gas Association
Indiana Restaurant Association
Indianapolis Landscape Association
Midwest Independent Electrical Contractors (IEC) Association
National Electrical Contractors Association, Northern Indiana Chapter
NECA, Central Indiana Chapter

Iowa

Associated Builders and Contractors of Iowa, Inc.
Iowa Cattlemen's Association
Iowa Podiatric Medical Society
Iowa Propane Gas Association
Iowa Restaurant Association
National Electrical Contractors Assoc. (Iowa)
Master Builders of Iowa
Plumbing, Heating Cooling Contractors of Iowa
Sheet Metal Contractors of Iowa

Kansas

Associated Builders & Contractors, Inc. Heart of America Chapter
Association of Mechanical & Sheet Metal Contractors of Kansas, Inc.
Kansas Livestock Association
Kansas City AGC
Kansas City Chapter, NECA
Kansas Restaurant & Hospitality Association
Propane Marketers Association of Kansas

Kentucky

AIA Kentucky Society
Associated Builders and Contractors of Indiana/Kentucky
AGC of Western Kentucky
Associated General Contractors of Kentucky
Kentucky Auto & Truck Recyclers Association
Kentucky Building Materials Association
Kentucky Cattlemen's Association
Kentucky Farm Bureau
Kentucky Fire Sprinkler Contractors Association
Kentucky Forest Industries Association
Kentucky Podiatric Medical Association
Kentucky Propane Gas Association
Kentucky Restaurant Association

Kentucky Retail Federation
Kentucky Society of CPAs
Kentucky Wholesale Distributors Association
Northern Kentucky Chamber of Commerce

Louisiana

Louisiana Propane Gas Association
Louisiana Retailers Association
Louisiana Restaurant Association
Louisiana Society of Association Executives
North La. Chapter NECA
Plumbing-Heating-Cooling Contractors of Louisiana

Maine

AGC Maine
Maine Landscape and Nursery Association
Maine Potato Board
Maine Restaurant Association
Propane Gas Association of New England
Retail Association of Maine

Maryland

IEC Chesapeake, Inc.
Maryland Cattlemen's Association
Maryland Nursery, Landscape, and Greenhouse Association, Inc.
Maryland AGC
Maryland Chapter NECA
Maryland Podiatric Medical Association
Maryland Wineries Association
Mid-Atlantic Propane Gas Association
MNLGA
Restaurant Association of Maryland

Massachusetts

AGC of Massachusetts
Boston Roofing Contractors Association
Building Trades Employers Association of Boston and Eastern Massachusetts
Carpenters Employers Association of New England
Central Massachusetts Chapter, National Electrical Contractors Association
Glass Employers Association of New England
Insulation Contractors Association of New England
Massachusetts Foot and Ankle Society
Massachusetts Marine Trades Association

Massachusetts Nursery and Landscape Association
Massachusetts Restaurant Association
Northeast Erectors Association
Northeast Millwrights Association
Painting & Finishing Employers Association of New England
Propane Gas Association of New England
Retailers Association of MA
Sheet Metal and Air Conditioning Contractors of Boston (SMACNA Boston)
Western Massachusetts Chapter, National Electrical Contractors Association

Michigan

ABC Greater Michigan Chapter
ABC Michigan
AGC of Michigan
Michigan Allied Poultry Industries
Michigan Boating Industries Association
Michigan Chapter, National Electrical Contractors Association
Michigan Farm Bureau
Michigan Podiatric Medical Association
Michigan Propane Gas Association
Michigan Restaurant Association
Michigan Retailers Association
Michigan State Horticultural Society
Potato Growers of Michigan, Inc.
SMACNA Detroit

Minnesota

AGC of MN
Associated Builders and Contractors MN/ND
Minneapolis Chapter, NECA
Minnesota Nursery & Landscape Association
Minnesota Podiatric Medical Association
Minnesota Propane Gas Association
Minnesota Restaurant Association
Minnesota Retailers Association
St. Paul Chapter, NECA
Twin Ports Arrowhead Chapter of NECA

Mississippi

Mississippi Cattlemen's Association
Mississippi Hospitality & Restaurant Association
Mississippi Propane Gas Association

Missouri

AGC of Missouri
Associated Builders & Contractors, Inc. Heart of America Chapter
IEC of Greater St. Louis
Kansas City AGC
Lake of the Ozarks Marine Dealers Association
Missouri Propane Gas Association
Missouri Restaurant Association
Missouri Retailers Association
Missouri Tire Industry Association
National Electrical Contractors Association, St. Louis Chapter

Montana

Montana Contractors Association
Montana Nursery & Landscape Association
Montana Podiatric Medical Association
Montana Restaurant Association
Montana Stockgrowers Association
Rocky Mountain Propane Gas Association

Nebraska

AGC-Nebraska Building Chapter
National Electrical Contractors Association (Nebraska)
Nebraska Cattlemen
Nebraska Propane Gas Association
Nebraska Restaurant Association

Nevada

Associated Builders and Contractors, Nevada Chapter
Nevada Propane Dealers Associations
Nevada Restaurant Association
Retail Association Of Nevada

New Hampshire

Associated Builders & Contractors NH/VT Chapter
Associated General Contractors of NH
New Hampshire Lodging & Restaurant Association
New Hampshire Podiatric Medical Association
New Hampshire Retail Association
Propane Gas Association of New England

New Jersey

Graphic Arts Association
New Jersey Landscape Contractors Association
New Jersey Propane Gas Association
New Jersey Restaurant Association
Southern New Jersey Chapter of NECA

New Mexico

AGC NEW MEXICO
Associated Builders and Contractors New Mexico
New Mexico Podiatric Medical Association
New Mexico Propane Gas Association
New Mexico Restaurant Association
NM Retailers Association

New York

Associated General Contractors of New York State
Capital District SMACNA
Finger Lakes NY Chapter NECA
National Electrical Contractors Association-Hudson Valley Chapter
New York Farm Bureau
New York Electrical Contractors Association
New York Propane Gas Association
New York State Association of Plumbing, Heating, Cooling Contractors
New York State Podiatric Medical Association
New York State Restaurant Association
New York State Vegetable Growers Association
Northern NY Chapter NECA
NY Wine Industry Association
Twin Tier Sheet Metal Contractors Association

North Dakota

Associated Builders and Contractors MN/ND
Dakotas Chapter National Electrical Contractors Association NECA
North Dakota Hospitality Association
North Dakota Podiatric Medical Association
North Dakota Propane Gas Association
North Dakota Retail and Petroleum Marketers Association

North Carolina

NC Foot & Ankle Society
NC Nursery & Landscape Association
North Carolina Cattlemen's Association

North Carolina Potato Association
North Carolina Propane Gas Association
North Carolina Restaurant & Lodging Association
Printing Industry of the Carolinas, Inc.

Ohio

ABC Central Ohio
Boating Association of Ohio
Central Ohio Chapter, NECA
Graphic Media Alliance
Greater Cleveland Chapter, National Electrical Contractors Association
IEC Northern Ohio
Lake Erie Marine Trades Association
National Electrical Contractors Association, OH/MI Chapter
NECA Cincinnati Chapter
North Central Ohio Chapter, NECA
Ohio Cattlemen's Association
Ohio Landscape Association
Ohio Propane Gas Association
Ohio Restaurant Association
Plumbing-Heating-Cooling Contractors of Ohio
Southern Ohio Marine Trades Association
Western Ohio Chapter NECA

Oklahoma

ABC of Oklahoma
IEC-OKC
Oklahoma Cattlemen's Association
Oklahoma NECA
Oklahoma Propane Gas Association
Oklahoma Restaurant Association
Western Oklahoma NECA

Oregon

ABC Pacific Northwest Chapter
Oregon Association of Nurseries
Oregon Cattlemen's Association
Oregon-Columbia, NECA
Oregon Dairy Farmers Association
Oregon Essential Oil Growers League
Oregon Pacific Cascade Chapter, NECA
Oregon Podiatric Medical Association
Oregon Restaurant Association

Oregon Seed League
Oregon Winegrowers Association
Pacific Propane Gas Association

Pennsylvania

Associated Builders & Contractors, Keystone Chapter
Associated Builders and Contractors of Western PA
Central Pennsylvania Chapter Independent Electrical Contractors
Constructors Association of Western Pennsylvania
General Building Contractors Association
Graphic Arts Association
IEC of Northwest Pennsylvania
PennAg Industries Association
Penn-Del-Jersey Chapter, NECA
Pennsylvania Propane Gas Association
Pennsylvania Restaurant & Lodging Association
Sheet Metal Contractors Association of Philadelphia & Vicinity

Puerto Rico

Puerto Rico Restaurant Association

Rhode Island

Propane Gas Association of New England
Rhode Island & Southeast Massachusetts National Electrical Contractors Association
Rhode Island Hospitality Association
Rhode Island Marine Trades Association

South Carolina

South Carolina Podiatric Medical Association
South Carolina Propane Gas Association
South Carolina Restaurant & Lodging Association
Printing Industry of the Carolinas, Inc.

South Dakota

AGC of South Dakota, Inc.
Associated General Contractors of South Dakota Building Chapter
South Dakota Petroleum & Propane Marketers Association
South Dakota Retailers Association
South Dakota Retailers Association Restaurant Division

Tennessee

Associated Builders and Contractors- Greater Tennessee
Mid-South IEC

Memphis Chapter NECA
Southern Cotton Ginners Association
Tennessee Farm Winegrowers Alliance
Tennessee Hospitality Association
Tennessee Nursery & Landscape Association
Tennessee Podiatric Medical Association
Tennessee Propane Gas Association

Texas

AGC Houston
Associated Builders & Contractors of Southeast Texas
Associated Builders & Contractors of Texas Gulf Coast
Associated Builders & Contractors, Inc, Texas Mid Coast Chapter
Boating Trades Association of Texas
CenTex Independent Electrical Contractors
Central Texas Chapter NECA
IEC Fort Worth/Tarrant County
North Texas Chapter, NECA
Panhandle of Texas Chapter - AGC
Print & Imaging Association of MidAmerica
Red River Valley Chapter NECA
RGV Chapter of IEC
Southeast Texas Chapter NECA
Texas and Southwestern Cattle Raisers Association
Texas Cattle Feeders Association
Texas Cotton Ginners' Association
Texas International Produce Association
Texas Nursery & Landscape Association
Texas Podiatric Medical Association
Texas Propane Gas Association
Texas Retailers Association (TRA)
Texas Restaurant Association
TEXO -The Construction Association

Utah

Associated Builders and Contractors of Utah
Intermountain Chapter NECA
Rocky Mountain Propane Gas Association
Utah Cattlemen's Association
Utah Restaurant Association

Vermont

Associated Builders & Contractors NH/VT Chapter
Propane Gas Association of New England
Vermont Chamber of Commerce

Virginia

IEC Chesapeake, Inc.
Virginia Nursery & Landscape Association
Virginia Podiatric Medical Association
Virginia Propane Gas Association
Virginia Restaurant Lodging & Travel Association
Virginia Retail Federation

Washington

Associated Builders and Contractors of Western Washington
Inland Northwest AGC
Pacific Propane Gas Association
Washington Cattle Feeders Association
Washington Cattlemen's Association
Washington Restaurant Association
Washington Retail Association
Washington State Nursery & Landscape Association
Washington State Podiatric Medical Association
Washington State Potato Commission
Washington Wine Institute
Washington Winegrowers Association
SMACNA Western Washington

West Virginia

Contractors Association of West Virginia
West Virginia Hospitality & Travel Association
West Virginia Nursery & Landscape Association
West Virginia Propane Gas Association
West Virginia - Ohio Valley Chapter NECA

Wisconsin

Associated Builders and Contractors of Wisconsin Inc.
Associated General Contractors of Greater Milwaukee
SMACNA East Central WI
SMACCA – Milwaukee
SMACNA Southeast Wisconsin
SMACNA Wisconsin
Wisconsin Grocers Association
Wisconsin Landscape Contractors Association - Waukesha, WI

Wisconsin Marine Association
Wisconsin Potato & Vegetable Growers Association
Wisconsin Propane Gas Association
Wisconsin Restaurant Association

Wyoming

Rocky Mountain Propane Gas Association
Wyoming Chapter NECA
Wyoming Lodging & Restaurant Association
Wyoming Stock Growers Association