



May 20, 2025

The Honorable Mike Johnson
Speaker of the House
U.S. House of Representatives
Washington, D.C. 20515

Dear Speaker Johnson:

The undersigned organizations representing millions of Main Street businesses strongly support the reconciliation bill before the House of Representatives. This legislation builds on the success of the 2017 Tax Cuts and Jobs Act by extending critical provisions and providing much-needed certainty to the Main Street business community.

The bill enhances and makes permanent three cornerstone provisions for pass-through businesses: the lower individual tax rates, the Section 199A pass-through deduction, and the higher estate tax exemptions. These measures are essential to the long-term health of small and family-owned businesses, allowing them to reinvest, grow, and transition across generations without facing punitive tax burdens.

The bill also restores immediate expensing for research and experimentation costs, brings back 100-percent bonus depreciation, and restores the larger cap on interest deductions. Together, these provisions will lower the cost of investing in new plants and equipment, making it easier for our members to invest and grow.

Finally, we applaud the House of Representatives for advancing a tax package that supports America's job creators while adhering to the fiscal framework established by the budget resolution. Crafting pro-growth policy under tight budget constraints is no small task and this legislation shows it can be done.

By delivering meaningful tax relief to Main Street job creators, the House has proven it is possible to promote economic growth while upholding fiscal discipline – a win for Main Street businesses and taxpayers alike.

Signed,

AmericanHort
AICC, The Independent Packaging Association
American Building Materials Alliance
American Council of Engineering Companies
American Farm Bureau Federation

American Financial Services Association
American Hotel and Lodging Association
American Lighting Association
American Rental Association
American Staffing Association
American Subcontractors Association
American Supply Association
Associated Builders and Contractors
Associated Equipment Distributors
Associated General Contractors of America
Automotive Service Association
CCIM Institute
Energy Marketers of America
Family Business Coalition
FCA International
Forest Resources Association
GAWDA
Glass Packaging Institute
Heating, Air-conditioning, & Refrigeration Distributors International
Independent Bakers Association
Independent Community Bankers of America
Independent Insurance Agents & Brokers of America (Big "I")
Industrial Fasteners Institute
Institute of Real Estate Management
International Foodservice Distributors Association
International Franchise Association
International Housewares Association
International Sign Association
Leading Builders of America
Main Street Employers Coalition
Meat Institute
Metals Service Center Institute
National Asphalt Pavement Association
National Association of Convenience Stores
National Association of Electrical Distributors (NAED)
National Association of Home Builders
National Association of Insurance and Financial Advisors
National Association of Professional Insurance Agents
NATIONAL ASSOCIATION OF REALTORS®
National Association of Wholesaler-Distributors
National Automatic Merchandising Association (NAMA)
National Beer Wholesalers Association
National Cattlemen's Beef Association
National Electrical Contractors Association (NECA)
NATIONAL ELECTRICAL MANUFACTURERS REPRESENTATIVES ASSOCIATION
(NEMRA)
National Federation of Independent Business
National Lumber and Building Material Dealers Association
National Ready Mixed Concrete Association

National Roofing Contractors Association
National RV Dealers Association (RVDA)
National Utility Contractors Association
National Wooden Pallet & Container Association
North American Association of Food Equipment Manufacturers (NAFEM)
Petroleum Equipment Institute- PEI
PRINTING United Alliance
Reserve Organization of America (ROA)
S Corporation Association
Small Business & Entrepreneurship Council
Small Business Legislative Council (SBLC)
Specialty Equipment Market Association (SEMA)
Spray Polyurethane Foam Alliance
Subchapter S Bank Association
Texas Farm Bureau
Textile Care Allied Trades Association
The Door and Hardware Institute
Tile Roofing Industry Alliance
Truck Renting and Leasing Association
Virginia Association of Roofing Professionals
WASDA - Water and Sewer Distributors of America
Wholesale Florists and Floral Suppliers Association
Wine & Spirits Wholesalers of America
Wine Institute
Workplace Solutions Association
Wyoming Stock Growers Association