



May 21, 2025

U.S. House of Representatives
Washington, D.C. 20515

Dear Representatives:

On behalf of Associated Builders and Contractors, a national construction industry trade association with 67 chapters representing more than 23,000 members, I write to express our strong support for H.R. 1, the One, Big, Beautiful Bill Act. **ABC urges you to vote “Yes” on this bill and will consider this a KEY VOTE on our Scorecard for the 119th Congress.**

This bill includes important tax relief for contractors. The scheduled expiration of many of these policies in 2025 would have grave effects, not only for our contractor members, but for the construction market more broadly. These critical tax policies are vital to the continued success and economic prosperity of our industry.

Among the many essential reforms in the package, ABC particularly supports:

- **Making the Small Business Deduction Permanent and Stronger:** Locking in the 23% deduction under Section 199A will ensure our members—most of whom are pass-through businesses—can reinvest in their companies, expand their workforce, and take on new projects without fear of future tax hikes.
- **Permanent Estate Tax Relief:** Preserving and protecting family businesses from destructive estate taxes keeps jobs, skills, and ownership here at home, allowing contractors to pass on the businesses they built to the next generation.
- **Full and Immediate Expensing and Enhanced Cost Recovery:** These provisions are essential for contractors to invest in the tools, equipment, and technology they need to stay competitive, safe, and productive on American soil.
- **No Tax on Overtime for American Workers:** By exempting overtime pay from federal income tax, the bill delivers direct, meaningful tax relief to the hardworking men and women in the merit shop construction trades—rewarding those who put in the extra hours to get the job done, support their families, and keep America building
- **Expanded 529 Accounts for Skilled Trades Training:** By expanding 529 savings accounts to cover training programs and credentials in the skilled trades, the bill supports the next generation of craft professionals—ensuring more young Americans can pursue rewarding careers in construction without crushing debt.
- **Relief from Overregulation and Red Tape:** From the inclusion of the ABC-supported REINS Act to reducing 1099 reporting burdens to improving Opportunity Zones, this bill cuts unnecessary red tape and unlocks new growth in communities that need it most.

For Main Street businesses like ours, tax certainty and a competitive environment are not abstract policy goals—they are the foundation of our ability to invest, grow, and keep America building. The tax relief and pro-growth provisions included in this bill are critical to ensuring that small and family-owned businesses can compete, hire, and plan for the future with confidence.

ABC appreciates the U.S. House of Representatives for their leadership on this important issue and we look forward to working with Congress to advance policies that strengthen the construction industry, empower the workforce, and grow the American economy.

Sincerely,

A handwritten signature in black ink, appearing to read 'Kristen Swearingen', written in a cursive style.

Kristen Swearingen
Vice President, Government Affairs