



May 16, 2025

The Honorable Mike Johnson
Speaker of the House
H-232, The Capitol
Washington, DC 20515

The Honorable Steve Scalise
Majority Leader
H-107, The Capitol
Washington, DC 20515

Dear Speaker Johnson and Majority Leader Scalise:

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 the *One, Big, Beautiful Bill Act* and urge the House to advance the package as reported by the eleven instructed committees.

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 reconciliation package are critical to ensuring that small and family-owned businesses can compete, hire, and plan for the future with confidence.

This is not the time for half-measures or piecemeal approaches. The only way to deliver these urgently needed reforms and fully advance President Trump's agenda to build, grow, and win in America is to pass the bill as it stands—without delay, and without watering down the policies that will fuel our economy and unleash growth here at home.

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 reducing 1099 reporting burdens to improving Opportunity Zones, the package cuts unnecessary red tape and unlocks new growth in communities that need it most.

ABC members are builders. We are ready to work, but we need Congress to do its part and give us the certainty, relief, and freedom to invest in America's future.

We commend your leadership in bringing this critical legislation forward and urge the House to swiftly pass the *One, Big, Beautiful Bill Act* in its entirety and move the process forward.

Sincerely,

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

Kristen Swearingen
Vice President, Government Affairs