

NECA Supports the Big Beautiful Bill Act

Historic Legislation will Strengthen Electrical Contracting Industry

The **National Electrical Contractors Association (NECA)** commends the House leadership for moving legislation that provides critical, permanent tax relief for America's small and medium-sized businesses, including the thousands of electrical contracting firms that power our economy and build our nation.

This comprehensive tax package includes several key provisions that will provide lasting certainty for electrical contractors—many of whom are family-owned, pass-through businesses—and ensure they can continue to invest in their workforce, adopt cutting-edge technology, and support economic development in every community across the United States.

NECA strongly supports:

- **Increasing the Section 199A Qualified Business Income Deduction** from 20% to 23% and making it permanent, helping electrical contractors reinvest in training, equipment, and energy infrastructure.
- **Making the enhanced estate tax exemption permanent**, allowing family-owned contracting businesses to plan for long-term generational success without the burden of disruptive tax penalties.
- **Restoring 100% bonus depreciation** and full **research and development expensing**, enabling contractors to modernize their operations, adopt new tools and prefabrication techniques, and maintain competitiveness in a rapidly evolving industry— regardless of the economic environment.
- **Raising the Section 179(b) small business expensing limit** from \$1 million to \$2.5 million, ensuring contractors can immediately deduct investments in machinery, vehicles, and facility upgrades.

“These provisions recognize the real-world needs of the electrical construction industry,” said **David Long**, Chief Executive Officer of NECA. “Whether it’s power generation, grid modernization, cutting-edge data center projects, or clean energy installations, electrical contractors are at the forefront of America’s infrastructure evolution. This legislation gives our contractors the certainty they need to plan, invest, and grow.

Without swift action, electrical contractors face rising tax burdens that will limit their ability to hire skilled labor, expand operations, and meet the demands of a transforming energy ecosystem. NECA urges Congress to move quickly and deliver the permanent tax relief America’s job creators need.”