



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