



July 1, 2025

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

The Honorable Steve Scalise
Majority Leader
U.S. House of Representatives
Washington, D.C. 20515

The Honorable Tom Emmer
Majority Whip
U.S. House of Representatives
Washington, D.C. 20515

Dear Speaker Johnson, Leader Scalise, and Whip Emmer,

The National Automatic Merchandising Association (NAMA) urges Congress to pass H.R. 1. to promote economic growth and bolster American businesses.

NAMA represents the \$40 billion U.S. convenience services industry. Through traditional vending and micro markets, office coffee and pantry services, product manufacturing, and small-drop distribution, convenience services meet the needs of over 40 million American consumers daily, whether at work, home, or on the go. The convenience services industry contributes significantly to our nation's economy, employing more than 165,300 individuals, providing \$3.5 billion in taxes and paying \$10.4 billion in wages annually. Most of the operators in the convenience services industry are small businesses—an estimated 90 percent of operators have less than \$10 million in revenue per year.

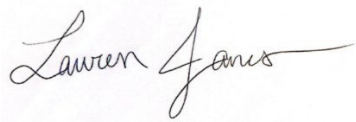
NAMA supports the tax provisions within H.R. 1. which preserve key elements of the Tax Cuts and Jobs Act (TCJA), particularly the bonus depreciation and expensing provisions, the qualified business income deduction, an increased estate tax exemption, and competitive marginal tax rates. These provisions empower businesses throughout the convenience services industry to invest in essential equipment and infrastructure, plan for future growth, and provide well-paying job opportunities within every congressional district.

H.R. 1. takes crucial steps to improve parity for small businesses with corporations by making permanent the qualified business income deduction and TCJA individual tax rates. These provisions are especially important for the convenience services industry, where many small businesses operate as pass-through entities and would see reduced capital available for growth and reinvestment if the current marginal rates expire. The reinstatement of bonus depreciation for qualified property also enables convenience services businesses of all sizes to invest in essential equipment like vending machines and kiosks without limiting other operational needs. Additionally, the bill supports the preservation of family-owned businesses by raising the estate tax exemption. This reduces the tax burden when transferring business assets between generations and prevents the forced sale of business components to cover tax liabilities.

The tax provisions within H.R. 1. bolster small businesses and encourage economic growth throughout the convenience services industry. NAMA supports the budget reconciliation bill tax package as a meaningful measure to maintain the industry's ability to innovate, grow, and continue contributing to the strength and resilience of the U.S. economy.

We welcome the opportunity to further discuss these priorities and stand ready to serve as a resource throughout the reconciliation process. Thank you for your consideration and continued leadership in shaping tax policies that benefit the American people.

Sincerely,

A handwritten signature in black ink, reading "Lauren Janes", with a stylized flourish extending from the end of the name.

Lauren Janes

Manager, Government Affairs