



June 27, 2025

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

The Honorable John Thune
Majority Leader
511 Dirksen Senate Office Building
Washington, DC 20510

The Honorable Hakeem Jeffries
Minority Leader
H-204, The Capitol
Washington, DC 20515

The Honorable Charles E. Schumer
Minority Leader
322 Hart Senate Office Building
Washington, DC 20510

On behalf of Associated Builders and Contractors, a national construction industry trade association and the undersigned 67 chapters, representing more than 23,000 member companies and millions of workers, I write to express our strong support for 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 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 the businesses they built on to the next generation.
- **Restoration of 100% Bonus Depreciation:** Renewing previously expired immediate expensing via 100% bonus depreciation is a powerful incentive for businesses to invest in new equipment and technologies. This policy was based on the understanding that allowing immediate expensing of capital investments would encourage businesses to modernize their operations, increase productivity and, ultimately, drive economic growth. It was particularly aimed at capital-intensive industries like construction, where equipment investments can be substantial.
- **Revived Expensing of R&D Costs:** This provision permanently allows taxpayers to immediately deduct domestic research or experimental expenditures paid or incurred in taxable years beginning after Dec. 31, 2024.

- **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.

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 members of 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,



Kristen Swearingen
Vice President, Government Affairs

Associated Builders and Contractors

Alabama

- Associated Builders and Contractors Alabama Chapter
- Associated Builders and Contractors North Alabama Chapter

Alaska

- Associated Builders and Contractors Alaska Chapter

Arizona

- Arizona Builders Alliance

Arkansas

- Associated Builders and Contractors Arkansas Chapter

California

- Associated Builders and Contractors Central California Chapter
- Associated Builders and Contractors Northern California Chapter
- Associated Builders and Contractors San Diego Chapter
- Associated Builders and Contractors Southern California Chapter

Colorado

- Associated Builders and Contractors Rocky Mountain Chapter

Connecticut

- Associated Builders and Contractors Connecticut Chapter

Delaware

- Associated Builders and Contractors Delaware Chapter

Florida

- Associated Builders and Contractors Central Florida Chapter
- Associated Builders and Contractors Florida East Coast Chapter
- Associated Builders and Contractors Florida First Coast Chapter
- Associated Builders and Contractors Florida Gulf Coast Chapter
- Associated Builders and Contractors North Florida Chapter

Georgia

- Associated Builders and Contractors Georgia Chapter

Hawaii

- Associated Builders and Contractors Hawaii Chapter

Illinois

- Associated Builders and Contractors Illinois Chapter

Indiana

- Associated Builders and Contractors Indiana/Kentucky Chapter

Iowa

- Associated Builders and Contractors Iowa Chapter

Kansas

- Associated Builders and Contractors Heart of America Chapter

Kentucky

- Associated Builders and Contractors Indiana/Kentucky Chapter

Louisiana

- Associated Builders and Contractors New Orleans/Bayou Chapter
- Associated Builders and Contractors Pelican Chapter

Maine

- Associated Builders and Contractors Maine Chapter

Maryland

- Associated Builders and Contractors Appalachia Chapter
- Associated Builders and Contractors Chesapeake Shores Chapter
- Associated Builders and Contractors Greater Baltimore Chapter
- Associated Builders and Contractors Metro Washington Chapter

Massachusetts

- Associated Builders and Contractors Massachusetts Chapter

Michigan

- Associated Builders and Contractors Greater Michigan Chapter
- Associated Builders and Contractors Southeastern Michigan Chapter
- Associated Builders and Contractors Western Michigan Chapter

Minnesota

- Associated Builders and Contractors Minnesota/North Dakota Chapter

Mississippi

- Associated Builders and Contractors Mississippi Chapter

Missouri

- Associated Builders and Contractors Heart of America Chapter

Nebraska

- Associated Builders and Contractors Nebraska/South Dakota Chapter

Nevada

- Associated Builders and Contractors Nevada Chapter

New Hampshire

- Associated Builders and Contractors New Hampshire/Vermont Chapter

New Jersey

- Associated Builders and Contractors New Jersey Chapter

New Mexico

- Associated Builders and Contractors New Mexico Chapter

New York

- Associated Builders and Contractors Empire State Chapter

North Carolina

- Associated Builders and Contractors Carolinas Chapter

North Dakota

- Associated Builders and Contractors Minnesota/North Dakota Chapter

Ohio

- Associated Builders and Contractors Central Ohio Chapter
- Associated Builders and Contractors Northern Ohio Chapter
- Associated Builders and Contractors Ohio Valley Chapter

Oklahoma

- Associated Builders and Contractors Oklahoma Chapter

Oregon

- Associated Builders and Contractors Pacific Northwest Chapter

Pennsylvania

- Associated Builders and Contractors Eastern Pennsylvania Chapter
- Associated Builders and Contractors Keystone Chapter
- Associated Builders and Contractors Western Pennsylvania Chapter

Rhode Island

- Associated Builders and Contractors Rhode Island Chapter

South Carolina

- Associated Builders and Contractors Carolinas Chapter

South Dakota

- Associated Builders and Contractors Nebraska/South Dakota Chapter

Tennessee

- Associated Builders and Contractors Greater Tennessee Chapter
- Associated Builders and Contractors West Tennessee Chapter

Texas

- Associated Builders and Contractors Central Texas Chapter
- Associated Builders and Contractors Greater Houston Chapter
- Associated Builders and Contractors South Texas Chapter
- Associated Builders and Contractors Southeast Texas Chapter
- Associated Builders and Contractors Texas Coastal Bend Chapter
- Associated Builders and Contractors Texas Gulf Coast Chapter
- Associated Builders and Contractors Texas Mid-Coast Chapter
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Utah

- Associated Builders and Contractors Utah Chapter

Vermont

- Associated Builders and Contractors New Hampshire/Vermont Chapter

Virginia

- Associated Builders and Contractors Virginia Chapter

Washington

- Associated Builders and Contractors Inland Pacific Chapter
- Associated Builders and Contractors Western Washington Chapter

West Virginia

- Associated Builders and Contractors Appalachia Chapter

Wisconsin

- Associated Builders and Contractors Wisconsin Chapter

Wyoming

- Associated Builders and Contractors Rocky Mountain Chapter