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February 24, 2025

Dear Representative,

On behalf of NFIB, the nation's leading small business advocacy organization, I write in support of the H.Con.Res 14, *Establishing the congressional budget for the United States Government for fiscal year 2025 and setting forth the appropriate budgetary levels for fiscal years 2026 through 2034*. **A vote in favor of H.Con.Res. 14 will be considered an NFIB Key Vote for the 119th Congress.** When enacted, this budget resolution will allow Congress to use the budget reconciliation process to make the 20% small business deduction permanent.

In less than a year, taxes will increase on over 30 million small businesses if Congress fails to act. The budget reconciliation process presents the best opportunity for Congress to prevent a tax increase on small employers and make the 20% small business tax deduction permanent.¹ The 20% small business deduction was claimed by nearly 26 million small businesses in 2021. If made permanent the deduction will grow the economy by \$750 billion over the next ten years, while adding 1.2 million jobs each year.² Over 91% of NFIB Members support making expiring small business Tax Cuts and Jobs Act provisions permanent.³

Making the 20% small business tax deduction is the most important action Congress can take to help small businesses this year. Passing H.Con.Res 14 is the first step in achieving this outcome. **NFIB strongly supports H.Con.Res.14 and will be considered an NFIB Key Vote for the 119th Congress.**

Sincerely,

A handwritten signature in black ink, appearing to read 'Adam Temple', with a stylized flourish at the end.

Adam Temple
Senior Vice President for Advocacy
NFIB

¹ This deduction is formally known as the Section 199a Qualified Business Income Deduction

² EY, Macroeconomic impacts of permanently extending the Section 199A deduction on small businesses, September 2024
<https://strgnfibcom.blob.core.windows.net/nfibcom/EY-NFIB-Macroeconomic-analysis-of-permanently-extending-the-section-199A-on-small-businesses-w-Appendix-B-FINAL-09-06-2024.pdf>

³NFIB Member Ballot, Mandate, vol. 572, May 2018)