



May 19, 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) strongly supports Title XI of the One, Big, Beautiful Bill (OB BB) and urges Congress to pass the legislation 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, contributing \$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 and its members urge Congress to pass the OB BB to preserve key elements of the Tax Cuts and Jobs Act (TCJA), particularly the bonus depreciation and expensing provisions, the qualified business income deduction, 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.

### **Competitive Marginal Tax Rates Create Parity for Pass-through Businesses**

Title XI of the OB BB improves parity for pass-through businesses by solidifying competitive marginal tax rates. Many convenience service entities are pass-through businesses and pay the individual income tax rate rather than the corporate rate. If income tax rates established under the TCJA were to expire, these entities would face higher marginal tax rates, significantly reducing their net income and reducing capital available for growth and reinvestment into their small businesses.

#### **HEADQUARTERS**

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### **Reinstatement of Bonus Depreciation Supports Small Business Investments**

Additionally, the legislation reinstates 100% bonus depreciation of qualified property, which enables the convenience services industry to invest in equipment and technology while avoiding tradeoffs which limit operations and growth. The convenience services industry is dependent on modernized equipment and technology, such as vending machines and kiosks, to meet consumer demand. Bonus depreciation for qualified property promotes investment in equipment and infrastructure by providing small businesses with the flexibility to invest without sacrificing other key needs.

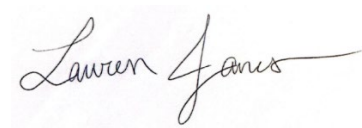
### **Qualified Business Deduction Increase & Permanence Keeps Pass-throughs Competitive**

NAMA also commends the inclusion of an increased and permanent qualified business income deduction for pass-through entities. This deduction aligns pass-through businesses more fairly with corporations, ensuring that pass-through entities remain competitive in terms of capital available for reinvestment, operations, and expansion.

Title XI of the OBBB bolsters small businesses and encourages economic growth throughout the convenience services industry. NAMA supports the budget reconciliation tax package as a meaningful step toward preserving 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 cursive script, reading "Lauren Janes", written in black ink on a light-colored background.

Lauren Janes

Manager, Government Affairs