



NRCA calls on Congress to pass the One Big Beautiful Bill Act

Washington, D.C. — The National Roofing Contractors Association (NRCA) calls on Congress to swiftly pass the One Big Beautiful Bill Act to provide tax relief for families, workers, small businesses and manufacturers.

This legislation enhances the 199A Qualified Business Income Deduction and the Estate Tax exemption while making both provisions permanent. In addition to these key priorities, we commend the Committee for restoring immediate R&D expensing, 100 percent bonus depreciation and increasing the 179 small business expensing threshold from \$1 to \$2.5 million.

This vital bill strengthens and makes several key tax provisions permanent that support the roofing industry. This bill is critical for main street, family-owned and pass-through entities that represent 95% of all U.S. businesses and employ the majority of private-sector workers.

Key Provisions include:

- Section 199A deduction increased from 20% to 23% and made permanent, providing lasting relief for pass-through businesses.
- Estate tax exemption increased to \$15 million and made permanent, protecting family businesses from generation to generation.
- Restoration of Research & Development (R&D) deduction so businesses can immediately deduct the cost of their U.S.-based R&D investments.
- 100 percent bonus depreciation: restore full and immediate expensing for investments in machines, equipment, and vehicles.
- Section 179 cap on expensing for nonresidential real property raised from \$1 million to \$2.5 million.
- No proposed rollbacks to Section 179D, Energy-Efficient Commercial Buildings Deduction.
- Expansion of 529 program to include training and certification programs
- Expansion of Pell Grant program to include training and certification programs.



- Section 111101 to allow taxpayers to deduct 100% of the cost of certain new factories, certain improvements to existing factories, and certain other structures.

“Without swift passage of this legislation, our industry will face rising tax burdens and diminished global competitiveness” said NRCA CEO McKay Daniels.

“Congress must act now to secure a stable future for America’s job creators.”