

The Honorable Chuck Grassley  
Chairman  
Committee on Finance  
United States Senate  
219 Dirksen Senate Office Building  
Washington, D.C. 20510

The Honorable Richard Neal  
Chairman  
Committee on Ways and Means  
United States House of Representatives  
1102 Longworth House Office Building  
Washington, D.C. 20515

The Honorable Ron Wyden  
Ranking Member  
Committee on Finance  
United States Senate  
219 Dirksen Senate Office Building  
Washington, D.C. 20510

The Honorable Kevin Brady  
Ranking Member  
Committee on Ways and Means  
United States House of Representatives  
1102 Longworth House Office Building  
Washington, D.C. 20515

April 11, 2019

Dear Chairmen and Ranking Members:

The undersigned business groups strongly support H.R. 216, the Main Street Tax Certainty Act of 2019, which would make permanent the Section 199A 20 percent qualified business income deduction.

Led by Representatives Jason Smith (MO) and Henry Cuellar (TX) in the House and Senator Steve Daines (MT) in the Senate, this bipartisan legislation will help ensure permanent tax relief for the millions of employers organized as S corporations, partnerships and sole proprietorships.

These Main Street employers are the backbone of the American economy — they employ the majority of U.S. workers and represent 95 percent of all businesses.

Despite the economic importance of the pass-through sector, the Section 199A deduction is scheduled to sunset at the end of 2025. Repealing this sunset will benefit millions of pass-through businesses, leading to higher economic growth and more employment. Economists Robert Barro and Jason Furman found that making the pass-through deduction permanent would result in a significant increase in economic growth. The American Action Forum found similar results.

The sooner Congress acts to make Section 199A permanent, the sooner the economy will benefit. Please show your support for Main Street employers and support this important legislation. We appreciate your consideration.

Sincerely,

Agricultural Retailers Association  
Air Conditioning Contractors of America (ACCA)  
American Bankers Association

American Beverage Licensees  
American Business Conference  
American Council of Engineering Companies  
American Dental Association  
American Farm Bureau Federation  
American Foundry Society  
American Institute of Architects  
American Rental Association  
American Staffing Association  
American Supply Association  
American Trucking Associations  
AMT – The Association For Manufacturing Technology  
Associated Builders and Contractors  
Associated Builders and Contractors Florida East Coast Chapter, Inc.  
Associated Equipment Distributors  
Associated General Contractors of America  
At-sea Processors Association  
Auto Care Association  
Building Services Contractors Association International  
CCIM Institute  
Construction Industry Round Table  
Convenience Distribution Association  
Family Business Coalition  
Financial Executives International  
Fluid Power Distribution Association  
Foodservice Equipment Distributors Association (FEDA)  
Forest Landowners Association  
Gases and Welding Distributors Association  
Heating, Air-conditioning, & Refrigeration Distributors International  
Independent Community Bankers of America  
Independent Bakers Association  
Independent Electrical Contractors  
Independent Insurance Agents & Brokers of America  
Independent Lubricant Manufacturers Association  
Industrial Fasteners Institute  
Institute of Real Estate Management  
International Association of Plastics Distribution  
International Council of Shopping Centers  
International Foodservice Distributors Association  
International Franchise Association  
International Warehouse Logistics Association  
Irrigation Association  
ISSA – The Worldwide Cleaning Industry Association  
Manufacturer & Business Association  
Metals Service Center Institute  
Mortgage Bankers Association  
NFIB

National Apartment Association  
National Association of Convenience Stores  
National Association of Electrical Distributors  
National Association of Home Builders  
National Association of Manufacturers (NAM)  
National Association of Professional Insurance Agents  
National Association of Realtors  
National Association of Sporting Goods Wholesalers  
National Association of Wholesaler-Distributors  
National Automobile Dealers Association  
National Beer Wholesalers Association  
National Cattlemen's Beef Association  
National Community Pharmacists Association  
National Council of Farmer Cooperatives  
National Electrical Contractors Association  
National Electrical Manufacturers Representatives Association  
National Funeral Directors Association  
National Grain and Feed Association  
National Grape Co-Operative Association, Inc.  
National Grocers Association  
National Lumber & Building Material Dealers Association  
National Marine Distributors Association  
National Multifamily Housing Council  
National Roofing Contractors Association  
National Small Business Association  
National Stone, Sand and Gravel Association  
National Utility Contractors Association (NUCA)  
North American Association of Food Equipment Manufacturers (NAFEM)  
North American Association of Utility Distributors (NAAUD)  
North American Meat Institute  
Outdoor Power Equipment and Engine Service Association  
Petroleum Equipment Institute  
Petroleum Marketers Association of America (PMAA)  
Policy and Taxation Group  
Printing Industries of America  
Professional Beauty Association  
REALTORS Land Institute  
S Corporation Association  
Secondary Materials and Recycled Textiles Association (SMART)  
Small Business & Entrepreneurship Council (SBE Council)  
Specialty Equipment Market Association  
Textile Care Allied Trades Association  
The Association for Hose and Accessories Distribution  
The Fertilizer Institute  
The Real Estate Roundtable  
Truck Renting and Leasing Association  
United States Chamber of Commerce

Western Equipment Dealers Association  
Wholesale Florist and Florist Supplier Association  
Wine and Spirits Wholesalers of America  
Wisconsin Grocers Association  
Woodworking Machinery Industry Association  
World Millwork Alliance