



October 14, 2024

Rep. Vern Buchanan
Chair, American Manufacturing Tax Team
Committee on Ways and Means
U.S. House of Representatives
Washington, D.C. 20515

Rep. Greg Murphy
Vice Chair, American Manufacturing Tax Team
Committee on Ways and Means
U.S. House of Representatives
Washington, D.C. 20515

Rep. Jodey Arrington
Committee on Ways and Means
U.S. House of Representatives
Washington, D.C. 20515

Rep. Claudia Tenney
Committee on Ways and Means
U.S. House of Representatives
Washington, D.C. 20515

Rep. Nicole Malliotakis
Committee on Ways and Means
U.S. House of Representatives
Washington, D.C. 20515

Dear Chair Buchanan and Members of the American Manufacturing Tax Team:

The National Roofing Contractors Association appreciates the opportunity to submit the following comments in support of business provisions of the Tax Relief for American Families and Workers Act.

The roofing industry is an essential \$100 billion sector with nearly 1 million employees that is vital to addressing affordable housing and repairing and maintaining schools, hospitals and other critical infrastructure nationwide. Pro-growth tax policies allow employers to invest back into their employees, businesses and communities. This investment manifests itself in a variety of ways, including higher wages for employees, expanded employee benefits, new business equipment and work vehicles, and charitable contributions within the community.

NRCA appreciates the Committees work to craft bipartisan, bicameral tax legislation that restores and expands tax relief vital to American businesses and families. The roofing industry greatly benefits from the restoration of research and development expensing, interest deductibility, 100% bonus depreciation for qualified property and increased small business expensing.

As members of the American Manufacturing Tax Team continue their vital work, we ask that you restore these provisions as soon as possible. We thank you for your consideration and stand ready to work with you to advance this critical policy. If you have questions or need more information, please contact Deborah Mazol, National Roofing Contractors Association's director of federal affairs, at dmazol@nrca.net or (202) 906-9431.

NATIONAL ROOFING CONTRACTORS ASSOCIATION | WASHINGTON OFFICE

Sincerely,

A handwritten signature in black ink, appearing to read 'McKay Daniels', written in a cursive style.

McKay Daniels
Chief Executive Officer