



NRCA calls for final passage of the One, Big Beautiful Bill Act.

Washington, D.C. — The National Roofing Contractors Association (NRCA) supports the One Big Beautiful Bill Act, as approved by the Senate, to provide tax relief for families, workers, small businesses and manufacturers, and urges the House to swiftly approve the legislation.

This legislation makes permanent key roofing industry priorities, including the individual top rate of 37%, the 199A Qualified Business Income Deduction for pass-through businesses, the Estate Tax exemption, immediate R&D expensing and 100 percent bonus depreciation. We applaud the Senate for enhancing numerous provisions including the estate tax exemption and expensing of nonresidential property under Section 179.

This legislation is critical to providing certainty for all businesses to continue to invest in their employees and grow their companies. In particular, the bill is a huge win 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 of importance to the roofing industry include:

- Section 199A deduction 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 the Research & Development deduction so businesses can immediately deduct the cost of their U.S.-based R&D investments.
- 100 percent bonus depreciation: restores 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.
- Expansion of 529 tuition savings plans 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 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.”