



September 10, 2024

The Honorable Jason Smith
Chairman
House Committee on Ways and Means
U.S. House of Representatives
Washington, DC 20515

The Honorable Richard Neal
Ranking Member
House Committee on Ways and Means
U. S. House of Representatives
Washington, DC 20515

Dear Chairman Smith and Ranking Member Neal,

The National Roofing Contractors Association (NRCA) supports the USA Workforce Investment Act (H.R. 9461), legislation authored by Rep. Lloyd Smucker (R-PA) that would incentivize greater levels of investment in workforce development through a new federal tax credit.

Established in 1886, NRCA is one of the nation's oldest trade associations and the voice of roofing professionals worldwide. Our nearly 4,000 member companies represent all segments of the industry, including contractors, manufacturers, distributors, consultants, and other employers in all 50 states and internationally. NRCA members are typically small, privately held companies with the average member employing 45 people and attaining sales of \$4.5 million per year. The U.S. roofing industry is an essential \$100 billion sector with nearly one million employees that provides critical materials and services to ensure home and business safety.

As chronic workforce shortages continue to become more acute within the roofing industry, it is more difficult than ever to find qualified candidates for well-paying, family-sustaining jobs. We must provide greater levels of investment in workforce training programs needed for the next generation of employees.

H.R. 9461 is a pilot program that would provide taxpayers with a federal tax credit for charitable contributions to qualifying workforce development or apprenticeship training organizations that provide services recognized under the Workforce Innovation and Opportunity Act. This would include many community colleges, trade schools, and nonprofit organizations that provide high quality workforce training programs. The maximum credit under this legislation is 25% of a taxpayer's adjusted gross income with a cap of \$150,000. The bill will provide an annual allocation of \$5 billion to be distributed as tax credits during a four-year trail period.

NRCA strongly supports the USA Workforce Investment Act as an innovative approach to helping address the roofing industry's increasing difficult workforce challenges. This modest investment in expanded workforce training is critical to closing the skills gap in today's workforce.

NATIONAL ROOFING CONTRACTORS ASSOCIATION | WASHINGTON OFFICE

NRCA commends Rep. Smucker for his strong leadership in addressing workforce development needs and urges all members of the committee to support this vital legislation. Thank you for your consideration of the views of NRCA members. If you have questions or need more information on this matter, please contact Duane Musser (DMusser@nrca.net) or Deb Mazol (DMazol@nrca.net) in our Washington, D.C. office at (202) 546-7584.

Sincerely,

A handwritten signature in black ink, appearing to read "Deb Mazol". The signature is fluid and cursive, with the first name "Deb" being more prominent and the last name "Mazol" following in a similar style.

Chief Executive Officer

CC: Members of the House Committee on Ways and Means