

The Honorable Steve Daines
320 Hart Senate Office Building
Washington, DC 20510

The Honorable Lloyd Smucker
302 Cannon House Office Building
Washington, DC 20515

July 6, 2023

Dear Senator Daines and Congressman Smucker:

The undersigned business groups strongly support the introduction of your Main Street Tax Certainty Act of 2023, legislation to make permanent the 20-percent deduction for small- and individually-owned businesses (Section 199A).

Your legislation would provide certainty to the millions of S corporations, partnerships and sole proprietorships that rely on the Section 199A deduction to remain competitive both here and overseas.

Individually- and family-owned businesses organized as pass-throughs are the backbone of the American economy. They employ the majority of private-sector workers and account for 95 percent of all businesses. They also make up the economic and social foundation for countless communities nationwide. Without these businesses and the jobs they provide, many communities would face a more uncertain future of lower growth, fewer jobs, and more boarded-up buildings.

American Foundry Society
American Hotel & Lodging Association
American Lighting Association
American Mold Builders Association
American Petroleum Institute
American Pipeline Contractors Association
American Staffing Association
American Subcontractors Association
American Sugar Alliance
American Sugarbeet Growers Association
American Supply Association
American Trucking Associations
American Veterinary Medical Association
Associated Builders and Contractors
Associated Equipment Distributors
Associated General Contractors of America
Association of the Wall and Ceiling Industry
Automotive Service Association
CCIM Institute
Construction Industry Round Table
Convenience Distribution Association
Distribution Contractors Association
Education Market Association
Energy Marketers of America
Finseca
FMI - the Food Industry Association
Foodservice Equipment Distributors Association
Forest Resources Association
Forging Industry Association
Georgia Agribusiness Council
Glass Packaging Institute
Global Cold Chain Alliance
Hearth, Patio & Barbecue Association
Heating, Air-conditioning, & Refrigeration Distributors International
ICSC
Illinois Farm Bureau
Independent Bakers Association
Independent Community Bankers of America
Independent Electrical Contractors
Independent Insurance Agents & Brokers of America (Big "I")
Industrial Fasteners Institute
Institute of Real Estate Management
Institute of Scrap Recycling Industries Inc.
International Foodservice Distributors Association
International Franchise Association
International Fresh Produce Association

International Housewares Association
International Sign Association
Irrigation Association
Job Creators Network
Livestock Marketing Association
Main Street Employers Coalition
Manufactured Housing Institute
Manufacturer & Business Association
Mortgage Bankers Association
NABIP
NAIOP, the Commercial Real Estate Development Association
Nareit
National Apartment Association
National Association of Benefits and Insurance Professionals
National Association of Convenience Stores
National Association of Electrical Distributors
National Association of Home Builders
National Association of Insurance and Financial Advisors
National Association of Professional Insurance Agents
NATIONAL ASSOCIATION OF REALTORS®
National Association of Sporting Goods Wholesalers
National Association of Wholesaler-Distributors
National Automatic Merchandising Association (NAMA)
National Automobile Dealers Association
National Beer Wholesalers Association
National Cattlemen's Beef Association
National Council of Agricultural Employers
National Council of Farmer Cooperatives
National Electrical Contractors Association
NATIONAL ELECTRICAL MANUFACTURERS REPRESENTATIVES ASSOCIATION
(NEMRA)
National Federation of Independent Business (NFIB)
National Funeral Directors Association
National Grange
National Grocers Association
National Insulation Association
National Lumber & Building Material Dealers Association
National Marine Distributors Association
National Multifamily Housing Council
National Onion Association
National Pecan Federation
National Pork Producers Council
National Ready Mixed Concrete Association
National Restaurant Association
National Roofing Contractors Association
National RV Dealers Association (RVDA)

The Real Estate Roundtable
Tile Roofing Industry Alliance
Tire Industry Association (TIA)
Truck Renting and Leasing Association
U.S. Chamber of Commerce
U.S. Peanut Federation
USA Rice
Water and Sewer Distributors of America (WASDA)
Wholesale Florist & Florist Supplier Association
Wine & Spirits Wholesalers of America
Wine Institute
Wisconsin Grocers Association
Wood Machinery Manufacturers of America
Wyoming Farm Bureau Federation
Wyoming Stock Growers Association