



April 6, 2026

Dear Members of Congress,

The undersigned organizations, representing millions of Main Street businesses in every industry and community across the country, write to thank you for the Working Families Tax Cut Act. This legislation demonstrates that Congress stands with the businesses that form the backbone of our nation's economy.

Absent action, employers and workers would have faced the single largest tax increase in the nation's history. This tax hike would have fallen disproportionately on the 95 percent of American businesses organized as pass-through entities – S corporations, partnerships, and sole proprietorships. These businesses employ 63 percent of private sector workers and they contribute the majority of business income to our national economy.

Making permanent lower marginal rates and the Section 199A small business deduction were key to the success of the bill. Those provisions were critical in preserving rate parity by allowing pass-through businesses to compete on a more equal playing field with their larger C corporation competitors. They also ensure Main Street companies have the certainty they need to invest and create jobs.

The Working Families Tax Cut Act also revived a number of pro-investment, pro-growth reforms that will have lasting benefits. Restoring 100 percent bonus depreciation, reinstating full expensing for research and experimentation costs, and easing interest expense caps all encourage the capital formation necessary to modernize, expand, and create jobs.

Taken together, these provisions represent a generational victory for the millions of business owners our organizations represent, a victory that will increase investment, jobs and opportunity in the coming years. They also will help keep prices low for families. A Winston Group [survey from last year](#) found voters clearly understand that higher taxes on businesses would raise costs for consumers.

We are grateful for the leadership and commitment of the elected officials who worked to see this legislation enacted. You have made a lasting difference for countless Main Streets across America, and we look forward to working together to advance policies that support a strong and competitive U.S. economy.

Sincerely,

AICC, The Independent Packaging Association  
Air Conditioning Contractors of America  
American Building Materials Alliance  
American Council of Engineering Companies  
American Council of Independent Laboratories  
American Foundry Society  
American Hotel and Lodging Association



American Lighting Association  
American Pipeline Contractors Association  
American Subcontractors Association  
American Supply Association  
AmericanHort  
Associated Builders and Contractors  
Associated Equipment Distributors  
Associated General Contractors of America  
Coalition of Franchisee Associations  
Distribution Contractors Association  
Door Security and Safety Foundation  
Energy Marketers of America  
Family Business Association of California  
Family Business Coalition  
FCA International  
Foodservice Equipment Distributors Association  
GAWDA  
Glass Packaging Institute  
Health & Fitness Association  
Heating, Air-conditioning, & Refrigeration Distributors International  
ICSC  
Independent Bakers Association  
Independent Community Bankers of America  
Independent Electrical Contractors  
Industrial Fasteners Institute  
International Foodservice Distributors Association  
International Franchise Association  
International Sign Association  
Job Creators Network  
Leading Builders of America  
Main Street Employers Coalition  
Metal Construction Association  
Metals Service Center Institute  
Missouri Soybean Association  
Mortgage Bankers Association  
Nareit  
National Association of Convenience Stores  
National Association of Electrical Distributors (NAED)  
National Association of Home Builders  
National Association of Wholesaler-Distributors  
National Automatic Merchandising Association (NAMA)  
National Beer Wholesalers Association  
National Cattlemen's Beef Association  
National Cotton Council



National Electrical Contractors Association (NECA)  
National Electrical Manufacturers Representatives Association (NEMRA)  
National Energy & Fuels Institute (NEFI)  
National Federation of Independent Business  
National Insulation Association  
National Lumber and Building Material Dealers Association (NLBMDA)  
National Onion Association  
National Ready Mixed Concrete Association  
National Restaurant Association  
National Roofing Contractors Association  
National RV Dealers Association (RVDA)  
National Small Business Association  
National Stone, Sand & Gravel Association  
National Tooling and Machining Association  
National Utility Contractors Association  
North American Association of Food Equipment Manufacturers (NAFEM)  
North American Die Casting Association  
Pennsylvania Utility Contractors Association  
Performance Racing Industry (PRI)  
Petroleum Equipment Institute (PEI)  
Plastics Pipe Institute  
Power & Communication Contractors Association  
Precision Machined Products Association  
Precision Metalforming Association  
Recycled Materials Association  
S Corporation Association  
Small Business & Entrepreneurship Council  
Small Business Legislative Council (SBLC)  
Society of Collision Repair Specialists (SCRS)  
Specialty Equipment Market Association (SEMA)  
Spray Polyurethane Foam Alliance  
Subchapter S Bank Association  
Textile Care Allied Trades Association  
The Association for Hose and Accessories Distribution  
The Hardwood Federation  
The Real Estate Roundtable  
The Recycled Materials Association  
Tile Roofing Industry Alliance  
Truck Renting and Leasing Association  
U.S. Chamber of Commerce  
Wine and Spirits Wholesalers of America  
Woodpack Global  
Wyoming Stock Growers Association