



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
Center for a Free Economy
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