

TO: Members of the U.S. Chamber of Commerce

FROM: Ashlee Rich Stephenson, Senior Political Strategist, U.S. Chamber of Commerce

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RE: Support for Pro-Growth Tax Policy

Behind the Headlines: Strong Majorities Favor Pro-Growth Tax Provisions

Recent public opinion data reports mixed results by way of voter sentiment toward the One Big Beautiful Bill. And predictably, detractors of the legislation are working overtime to define the law for political gain.

A closer look at recent public opinion polls shows that large percentages of Americans are unfamiliar with the details of the bill. The latest Washington Post/Ipsos study reported that "only about one-third indicated they had heard a 'great deal' or 'good amount' about it." This singular data-point highlights the vast opportunity that exists for supporters to effectively define the legislation with key audiences as the focus has inevitably shifted from policy to politics.

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U.S. Chamber of Commerce

From the Chamber's perspective, we continue to be pleased with public opinion markers on several provisions that are critical for restoring economic growth. Findings from a new study detailed below report strong support for tax policies that promote (i) business investment, (ii) innovation, and (iii) job creation. The data reports overwhelming support—over 60% of respondents—for key provisions such as permanent full capital expensing, the restoration of the R&D tax deduction, and more flexible business interest deductions, demonstrating strong alignment with voter priorities and marking a

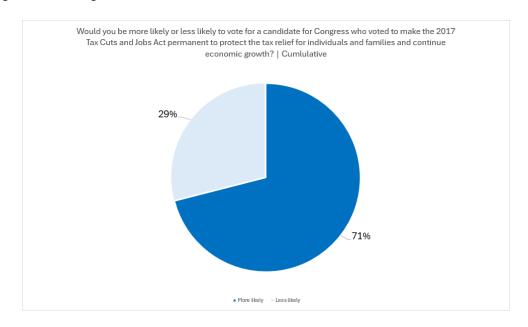
significant policy achievement. One of the most popular elements of the bill continues to be making the tax cuts permanent. Notably, 71% of voters say they would be more likely to support a candidate for Congress who voted to make the 2017 Tax Cuts and Jobs Act permanent.

There is far more to the narrative than topline reports indicating the bill is unpopular, particularly when large percentages of the nation are not educated on the legislation itself or the personal benefits that will help communities across the nation. The Chamber remains committed in our role to educate Americans on how the permanent, pro-growth tax provisions of the One Big Beautiful Bill will allow businesses to invest more in their communities, create more jobs, and increase worker paychecks.

Key Findings

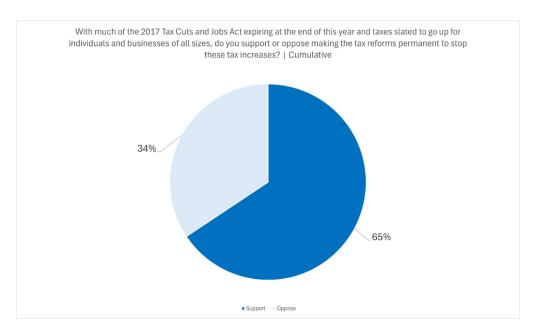
Majority of Voters More Likely to Support Congressional Candidates Who Back Making 2017 Tax Cuts Permanent

Seven-in-ten, 71%, say they would be more likely to support a candidate for Congress who voted to make the 2017 Tax Cuts and Jobs Act permanent—preserving tax relief for individuals and families and continuing economic growth.



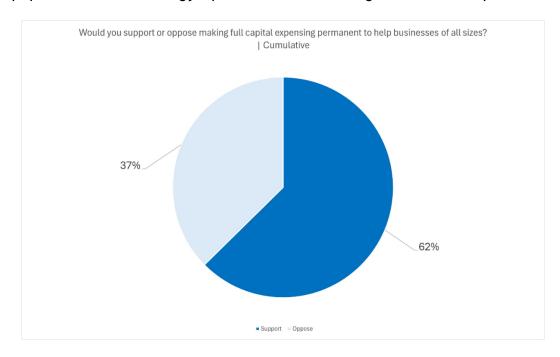
Voters Support Permanently Extending 2017 Tax Cuts

Nearly two-thirds (65%) support permanently extending the key pro-growth provisions of the 2017 Tax Cuts and Jobs Act set to expire at the end of this year—triggering the largest automatic tax increase in American history.



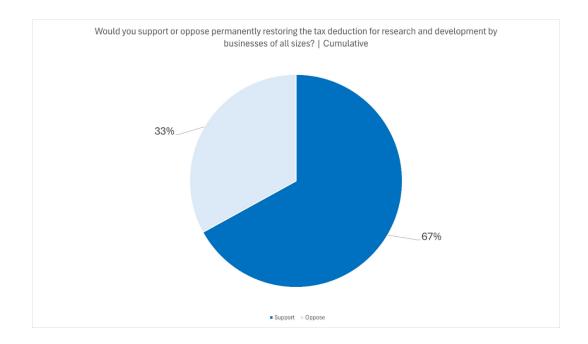
Strong Support for Permanent Full Capital Expensing

Sixty-two percent (62%) support permanently allowing businesses to fully expense investments in machinery, equipment, and technology—policies essential for growth and competitiveness.



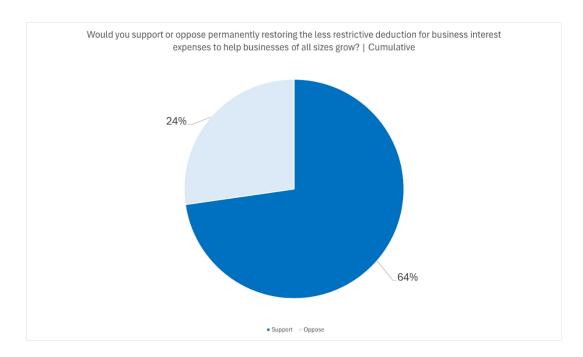
Clear Majority Backs Permanently Restoring the R&D Tax Deduction

An overwhelming majority (67%) favor permanently restoring the deduction for research and development to allow for more investments in new solutions that benefit consumers and our nation.



Voters Support Permanently Restoring Business Interest Deductions

Sixty-four percent (64%) of voters support permanently restoring the less restrictive deduction for business interest expenses, helping companies expand and hire.



Conclusion

The message is clear: Americans support tax policies that promote economic growth, investment, and opportunity. Additionally, making the 2017 tax cuts permanent, and avoiding the largest tax cut in history is a huge winner.

The One Big Beautiful Bill responds to that mandate by permanently extending and enhancing the pro-growth provisions of the 2017 Tax Cuts and Jobs Act. In doing so, it delivers the certainty and stability businesses need to plan confidently, invest in innovation, and create jobs—strengthening the American economy and helping raise wages for workers.

Methodology

The Chamber's research findings are based on the results of a combined national study conducted among n=2,081 American adults. Interviews were conducted online from 7/21-22/25. The margin of error is \pm 1.96%. Source: occamTM by AlphaROC, Inc., All Rights Reserved.