

CHAMBER OF COMMERCE  
OF THE  
UNITED STATES OF AMERICA

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TO THE MEMBERS OF THE UNITED STATES CONGRESS:

The U.S. Chamber of Commerce supports H.R. 1381 and S. 480, the “Main Street Tax Certainty Act of 2021,” which would make permanent the 20 percent qualified business income deduction included in the Tax Cuts and Jobs Act of 2017. This legislation is a bipartisan effort to ensure permanent tax relief for millions of employers organized as sole proprietorships, S corporations, and partnerships. **Members who cosponsor this legislation will receive credit for the Leadership component of the Chamber’s “How They Voted” Congressional scorecard.**

Many small businesses and their employees are still struggling to recover from the economic impact of the COVID-19 pandemic. Our most recent quarterly survey revealed that 56% of small businesses predict that it will be six months to a year before the U.S. small business climate will return to normal.<sup>1</sup>

Section 199A of the Tax Cuts and Jobs Act provides for a 20-percent deduction for qualified business income and is scheduled to sunset at the end of 2025. In the last 11 months, businesses have experienced a cycle of forced closure and reopening, and in many cases have had to close again. The Main Street Tax Certainty Act is a measure that would provide long-term stability that small business owners need to plan, invest, and grow. The sooner Congress can provide small businesses with certainty, the better.

The Chamber looks forward to working with you to advance this important legislation.

Sincerely,



Neil L. Bradley

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<sup>1</sup> MetLife & U.S. Chamber of Commerce Small Business Index (December 15, 2020). Accessible at: [https://www.uschamber.com/sbindex/pdf/sbi\\_reports/SBI\\_2020\\_Q4.pdf](https://www.uschamber.com/sbindex/pdf/sbi_reports/SBI_2020_Q4.pdf).