

November 18, 2014

To the Members of the United States Senate:

The undersigned organizations, representing millions of individuals, businesses of all sizes, community development organizations and non-profit organizations, urge Congress to act in the lame duck session to extend seamlessly, enhance or make permanent the expired and expiring tax provisions. These tax provisions are critically important to U.S. jobs and the broader economy.

Failure to extend these provisions is a tax increase. It will inject instability and uncertainty into the economy and weaken confidence in the employment marketplace. Acting promptly on this matter in lame duck will provide important predictability necessary for economic growth.

The expired provisions should be renewed as soon as possible this year to enable implementation in time for the normal tax filing season. A delay in the tax filing season will delay tax refund checks and spending decisions, resulting in an immediate negative impact on the economy.

We urge all members of Congress to work together to extend seamlessly, enhance, or make permanent these important tax provisions this year to provide a necessary bridge to comprehensive tax reform.

Sincerely,

50% Expensing Coalition	American Council of Engineering Companies
ACCSES	American Farm Bureau Federation
Active Financing Working Group	American Foundry Society
Advanced Ethanol Council	American Hotel & Lodging Association
Advanced Medical Technology Association (AdvaMed)	American Iron and Steel Institute
Aeronautical Repair Station Association	American Short Line and Regional Railroad Association
Aerospace Industries Association	American Small Manufacturers Coalition
Affordable Housing Tax Credit Coalition	American Soybean Association
Agricultural Retailers Association	American Staffing Association
AICC, The Independent Packaging Association	American Truck Dealers
Air-Conditioning, Heating, and Refrigeration Institute	American Trucking Associations
Alabama Propane Gas Association	American Wind Energy Association
Alabama Railway Association	America's Homeowner Alliance
Albany Area Chamber of Commerce	Ames Chamber of Commerce
Albany-Colonie Regional Chamber	AMT - The Association For Manufacturing Technology
Algae Biomass Organization	Apache Junction Chamber of Commerce
Allegheny Conference on Community Development	Arizona Bioindustry Association (AZBio)
Alliance of Automobile Manufacturers	Arizona Manufacturers Council
Almost Heaven Habitat for Humanity	Arizona Optics Industry Association
Alternative Simplified R&D Tax Credit Coalition	Arizona Propane Gas Association
American Apparel & Footwear Association	Arizona Small Business Association
American Architectural Manufacturers Association (AAMA)	Arizona Technology Council
American Automotive Policy Council	Arkansas Hospitality Association
American Bakers Association	Arkansas Propane Gas Association
American Beverage Association	Associated Builders & Contractors
American Biogas Council	Associated Equipment Distributors
American Bus Association	Associated General Contractors of America
American Chemistry Council	Associated Industries of Missouri
American Coatings Association	Association of American Railroads
American Concrete Pressure Pipe Association	Association of Equipment Manufacturers
	Association of Global Automakers
	Association of Washington Business

Auto Care Association  
Automobile Dealers Association of North Dakota  
Banks Chamber of Commerce  
Bastrop Chamber of Commerce  
Battle Creek Area Chamber of Commerce  
Baytown Chamber of Commerce  
Beckley-Raleigh County Chamber of Commerce  
Billings Chamber of Commerce  
Biotechnology Industry Organization  
Boca Chamber  
BSA | The Software Alliance  
Buffalo Niagara Partnership  
Building Owners and Managers Association  
International  
Business and Industry Association of  
New Hampshire  
Business Council for Sustainable Energy  
Business Council of Alabama  
Business Council of New York State  
Business Roundtable  
California Business Roundtable  
California Community Economic  
Development Association  
California Manufacturers &  
Technology Association  
California Restaurant Association  
California Short Line Railroad Association  
Camarillo Chamber of Commerce  
Carolinas Food Industry Council  
Catoosa County Chamber of Commerce  
Chambers of Commerce Alliance of Ventura and  
Santa Barbara Counties (CA)  
Cedar Rapids Metro Economic Alliance  
Chester County Chamber of  
Business and Industry  
Chicago Chapter of Financial Executives  
International  
Cincinnati USA Regional Chamber  
Civic Builders, Inc.  
Coalition of Franchisee Associations  
Colorado Association of Commerce &  
Industry (CACI)  
Colorado Business Roundtable  
Colorado Cleantech Industries Association  
Colorado Propane Gas Association  
Colorado Restaurant Association  
Colorado Technology Association  
Community Reinvestment Fund, USA  
Connecticut Railroad Association  
Connecticut Restaurant Association  
Connecticut Technology Council  
Corn Refiners Association  
Corning Area Chamber of Commerce  
Council for Affordable and Rural Housing  
Council of Industry  
Council of Producers & Distributors of

Agrotechnology  
CTIA - The Wireless Association  
Dallas Chapter of Financial Executives  
International  
Davis Chamber  
Deep South Equipment Dealers Association  
Delaware State Chamber of Commerce  
Depreciation Fairness Coalition  
Detroit Regional Chamber  
Electronics Representatives Association  
Energy Equipment and Infrastructure Alliance  
Equipment Leasing and Financing  
Association (ELFA)  
Fabricators and Manufacturers Association,  
International  
Fall River Area Chamber of Commerce  
Far West Equipment Dealers Assn.  
Fargo Moorhead West Fargo Chamber of  
Commerce  
Feeding America  
Fiber to the Home Council Americas  
Financial Executives International  
Financial Services Roundtable  
Florida Chamber of Commerce  
Florida Propane Gas Association  
Florida Railroad Association  
Florida Restaurant & Lodging Association  
Food Marketing Institute  
Forward Janesville, Inc.  
Foundry Association of Michigan  
Fox Cities Chamber of Commerce  
Fuel Cell and Hydrogen Energy Association  
General Aviation Manufacturers Association  
Georgia Association of Manufacturers  
Georgia Propane Gas Association, Inc.  
Georgia Railroad Association  
Georgia Restaurant Association  
Geothermal Energy Association  
Geothermal Exchange Organization (GEO)  
Gilbert Chamber of Commerce  
Goleta Valley Chamber of Commerce  
Greater Austin Chamber of Commerce  
Greater Bethesda-Chevy Chase Chamber of  
Commerce  
Greater Cedar Valley Alliance & Chamber  
Greater Conejo Valley Chamber of Commerce  
Greater Fox Cities Area Habitat for  
Humanity, Inc.  
Greater Green Bay Chamber  
Greater Lehigh Valley Chamber of Commerce  
Greater Louisville Inc.  
Greater North Dakota Chamber  
Greater Philadelphia Alliance for  
Capital & Technologies  
Greater Phoenix Chamber of Commerce  
Greater Pittsburgh Chamber of Commerce

Greater Providence Chamber of Commerce  
Greater Yakima Chamber of Commerce  
GridWise Alliance  
Grow America Fund, Inc.  
Growth Energy  
Habitat for Humanity International  
Habitat for Humanity of Bucks County  
Habitat for Humanity of Ohio  
Habitat for Humanity of the St Vrain Valley  
Habitat for Humanity, Orange County, NC, Inc.  
Harrisburg Regional Chamber & CREDC  
Hartford Area Habitat for Humanity  
HEDC New Markets, Inc.  
HEDC Public-Private Partnerships  
Henderson County Habitat for Humanity  
Hillsboro Chamber of Commerce  
Home Care Association of America (HCAOA)  
Housing Advisory Group  
Housing Partnership Network  
Housing Vermont  
Idaho Lodging & Restaurant Association  
Idaho Retailers Association  
IFF  
Illinois Manufacturers' Association  
Illinois Propane Gas Association  
Illinois Railroad Association  
Illinois Technology Association (ITA)  
INDA, Association of the Nonwoven  
Fabrics Industry  
Independent Community Bankers of America  
Independent Lubricant Manufacturers  
Association  
Independent Sector  
Indiana Cast Metals Association  
Indiana Chamber of Commerce  
Indiana Manufacturers Association  
Indiana Propane Gas Association  
Indiana Rail Association  
Indiana Retail Council  
Indianapolis Chapter of Financial Executives  
International  
Information Technology Industry Council  
Institute of Scrap Recycling Industries, Inc.  
Interlocking Concrete Pavement Institute  
International Council of Shopping Centers  
International Franchise Association  
International Sign Association  
Iowa Association of Business and Industry  
Iowa Business Council  
Iowa Grocery Industry Association  
Iowa Propane Gas Association  
Iowa Restaurant Association  
Iowa Retail Federation  
Iowa Taxpayers Association  
Iowa-Nebraska Equipment Dealers Association  
IPC - Association Connecting Electronics

Industries  
Irvine Chamber of Commerce  
ITTA - The Voice of Mid-Size Communications  
Companies  
Jackson Area Manufacturers Association  
Johnson City Chamber of Commerce  
Kansas Chamber of Commerce  
Kansas Restaurant & Hospitality Association  
KCnext - The Technology Council of Greater  
Kansas City  
Kentucky Chamber of Commerce  
Kentucky Propane Gas Association  
Kentucky Railroad Association  
Keystone State Railroad Association  
Kittitas County Chamber of Commerce  
Klamath County Chamber of Commerce  
Land Trust Alliance  
Las Vegas Metro Chamber of Commerce  
LIHTC Working Group  
Lincoln Chamber of Commerce  
Local Initiatives Support Corporation (LISC)  
Long Beach Area Chamber of Commerce  
Los Angeles Area Chamber of Commerce  
Louisiana Association of Business and Industry  
Louisiana Propane Gas Association  
Louisiana Railroads Association  
Louisiana Restaurant Association  
Louisiana Retailers Association  
Maine Restaurant Association  
Maine State Chamber of Commerce  
Manufacturers Alliance for Productivity and  
Innovation  
Manufacturers Association of Florida  
Maryland Chamber of Commerce  
Massachusetts Business Roundtable  
Massachusetts Railroad Association  
Massachusetts Restaurant Association  
Meigs County-Decatur Chamber of Commerce  
Memphis Chapter of Financial Executives  
International  
Metals Service Center Institute  
Metro South Chamber of Commerce  
Metroplex Technology Business Council  
Michigan Agri-Business Assn.  
Michigan Chamber of Commerce  
Michigan Manufacturers Association  
Michigan Propane Gas Association  
Michigan Railroads Association  
Michigan Retailers Association  
Mid-Atlantic Propane Gas Association  
Midwest Equipment Dealers Association  
Midwest Minnesota Community Development  
Corporation  
Minnesota High Tech Association  
Minnesota Lodging Association  
Minnesota Propane Association

Minnesota Restaurant Association	National Housing & Rehabilitation Association
Mississippi Hospitality & Restaurant Association	National Housing Conference
Mississippi Manufacturers Association	National Hydropower Association
Mississippi Propane Gas Association	National Lumber and Building Material Dealers Association
Mississippi Railroad Association	National Marine Manufacturers Association
Missouri Association of Manufacturers	National Multifamily Housing Council
Missouri Chamber of Commerce and Industry	National Pork Producers Council
Missouri Grocers Association	National Propane Gas Association
Missouri Propane Gas Association	National Railroad Construction & Maintenance Association
Missouri Restaurant Association	National Restaurant Association
Missouri Retailers Association	National Retail Federation
MN-SD Equipment Dealers Association	National Rural Housing Coalition
Mobile Area Chamber of Commerce	National School Transportation Association
Monroe Chamber of Commerce	National Shooting Sports Foundation
Montana CDC	National Small Business Association
Montana Chamber of Commerce	National Sunflower Association
Morrisville Chamber of Commerce	National Tooling and Machining Association
Mortgage Bankers Association	National Waste & Recycling Association
Motor & Equipment Manufacturers Association	Natural Resources Defense Council
Naperville Area Chamber of Commerce	NDC Corporate Equity Fund
National Air Transportation Association	NDC Green
National Apartment Association	NDC Housing and Economic Development Corp.
National Association of Chemical Distributors	Nebraska Propane Gas Association
National Association of Convenience Stores	Nebraska Restaurant Association
National Association of Electrical Distributors	Nevada Propane Dealers Association
National Association of Energy Service Companies	Nevada Restaurant Association
National Association of Home Builders	New Hampshire Lodging & Restaurant Association
National Association of Manufacturers	New Jersey Business & Industry Association
National Association of State and Local Equity Funds	New Jersey Propane Gas Association
National Association of State Energy Officials	New Jersey Restaurant Association
National Automatic Merchandising Association	New Jersey Retail Merchants Association
National Automobile Dealers Association	New Jersey State Chamber of Commerce
National Barley Growers Association	New Jersey Technology Council
National Beer Wholesalers Association	New Markets Tax Credit Coalition
National Biodiesel Board	New Mexico Propane Gas Association
National Black Chamber of Commerce	New Mexico Restaurant Association
National Business Aviation Association (NBAA)	New York Propane Gas Association
National Cable & Telecommunications Association	New York Technology Council (NYTECH)
National Cattlemen's Beef Association	NH High Technology Council
National Corn Growers Association	NMTC Working Group
National Council for Advanced Manufacturing	Nome Chamber of Commerce
National Council of Chain Restaurants	Non-Ferrous Founders' Society
National Council of State Housing Agencies	North American Die Casting Association
National Development Council	North American Equipment Dealers Association
National Electrical Manufacturers Association (NEMA)	North Carolina Chamber
National Employment Network Association (NENA)	North Carolina Propane Gas Association
National Employment Opportunity Network (NEON)	North Carolina Restaurant and Lodging Association
National Federation of Independent Business	North Carolina Retail Merchants Association
National Franchisee Association	North Carolina Technology Association
National Grocers Association	North Clackamas County Chamber of Commerce

North Country Chamber of Commerce  
 North Dakota Implement Dealers Association  
 North Dakota Petroleum Marketers Association  
 North Dakota Propane Gas Association  
 Northeast Equipment Dealers Association, Inc.  
 Northeast PA Manufacturers & Employers Association  
 Northern California Community Loan Fund  
 Northern Virginia Technology Council  
 NPES The Association for Suppliers of Printing, Publishing and Converting Technologies  
 Ogden/Weber Chamber of Commerce  
 Ohio Cast Metals Association  
 Ohio Council of Retail Merchants  
 Ohio Propane Gas Association  
 Ohio Restaurant Association  
 Oklahoma Propane Gas Association  
 Oklahoma Railroad Association  
 Oklahoma Restaurant Association  
 Oregon Rail Users' League (ORULE)  
 Oregon Restaurant & Lodging Association  
 Oregon State Chamber of Commerce  
 Oshkosh Chamber of Commerce  
 Outdoor Advertising Association of America  
 Outdoor Amusement Business Association, Inc.  
 Outdoor Power Equipment Institute, Inc.  
 Oxnard Chamber of Commerce  
 Pacific Propane Gas Association  
 Palm Desert Area Chamber of Commerce  
 Pasadena (CA) Chamber of Commerce  
 Pasco Chamber of Commerce  
 Pennsylvania Chamber of Business and Industry  
 Pennsylvania Foundry Association  
 Pennsylvania Propane Gas Association  
 Pennsylvania Restaurant & Lodging Association  
 Pennsylvania Telephone Association  
 Pharmaceutical Research and Manufacturers of America  
 Philadelphia Industrial Development Corp.  
 Pittsburgh Regional Alliance  
 Plano Chamber of Commerce  
 Portland Chapter FEI  
 Precision Machined Products Association  
 Precision Metalforming Association  
 Prescott Valley Chamber of Commerce  
 Propane Gas Association of New England  
 Propane Marketers Association of Kansas Inc.  
 Quad Cities Chamber of Commerce  
 R&D Credit Coalition  
 Railroad Association of Vermont  
 Railroads of Indiana  
 Railroads of New York, Inc.  
 Railway Association of North Carolina  
 Railway Engineering-Maintenance Suppliers Association  
 Railway Supply Institute, Inc.  
 Railway Tie Association  
 Rathdrum Chamber of Commerce  
 Research!America  
 Retail Association of Maine  
 Retail Industry Leaders Association  
 Retailers Association of Massachusetts  
 Rhode Island Chamber of Commerce Coalition  
 Rhode Island Manufacturers Association  
 RI Hospitality Association  
 Rochester Business Alliance  
 Rocky Mountain Propane Association  
 Rolling Meadows Chamber  
 Roof Coatings Manufacturers Association  
 Sacramento Metropolitan Chamber of Commerce  
 Sammamish Chamber of Commerce  
 San Diego Regional Chamber of Commerce  
 San Jose Silicon Valley Chamber of Commerce  
 Santa Clara Chamber of Commerce and Convention-Visitors Bureau  
 Schuylkill Chamber of Commerce  
 Securities Industry and Financial Markets Association (SIFMA)  
 Security Industry Association  
 Semiconductor Equipment and Materials International (SEMI)  
 Semiconductor Industry Association (SIA)  
 Service Station Dealers of America and Allied Trades  
 Silicon Valley Tax Director's Group  
 Silicon Valley Leadership Group  
 Silver City Grant County Chamber of Commerce  
 Simi Valley Chamber of Commerce  
 Software & Information Industry Association  
 Software Finance & Tax Executives Council  
 South Baldwin Chamber of Commerce  
 South Carolina Chamber of Commerce  
 South Carolina Propane Gas Association  
 South Carolina Restaurant and Lodging Association  
 South Carolina Retail Association  
 South Dakota Petroleum & Propane Marketers Association  
 South Dakota Retailers Association  
 South Padre Island Chamber of Commerce  
 SouthEastern Equipment Dealers Association  
 Southwest Indiana Chamber  
 SPI: The Plastics Industry Trade Association  
 State Chamber of Oklahoma  
 Tacoma-Pierce County Chamber  
 TechAmerica, powered by CompTIA  
 TechNet  
 Technology Association of Georgia  
 Technology Association of Louisville Kentucky  
 Technology Association of Oregon  
 Technology CEO Council

Technology Councils of North America (TECNA)  
Telecommunications Industry Association (TIA)  
Tempe Chamber of Commerce  
Tennessee Propane Gas Association  
Texas Association of Business  
Texas Cast Metals Association  
Texas Propane Gas Association  
Texas Restaurant Association  
Texas Retailers Association  
Texas Telephone Association  
Texas Transit Association (TTA)  
Textile Care Allied Trades Association  
The Academy Charter School  
The American Institute of Architects  
The Chamber of Medford/Jackson County  
The Chamber of Reno, Sparks, and Northern  
Nevada  
The Connecticut Business and Industry  
Association  
The Council on Foundations  
The Glenwood Springs Chamber Resort  
Association  
The Greater Raleigh Chamber of Commerce  
The Hardwood Federation  
The Longview Chamber of Commerce  
The Ohio Manufacturers' Association  
The Ohio Railroad Association  
The Wind Coalition  
Tire Industry Association  
TN Hospitality & Tourism Association  
Toledo Chapter of Financial Executives  
International  
Torrance Area Chamber of Commerce  
Truck Renting and Leasing Association  
Tucson Metro Chamber  
U.S. Chamber of Commerce

U.S. Mortgage Insurers  
United Motorcoach Association  
United States Telecom Association  
United Way Worldwide  
US Canola Association  
US Dry Bean Council  
Utah Technology Council  
UWC - Strategic Services on Unemployment &  
Workers' Compensation  
Vermont Retail & Grocers Association  
Vermont Rural Ventures, Inc.  
VetCredits  
Vietnam Veterans of America (VVA)  
Virginia Propane Gas Association  
Virginia Railroad Association  
Washington County Business Council  
Washington Restaurant Association  
Washington Retail Association  
West Virginia Chamber of Commerce  
West Virginia Hospitality & Travel Association  
West Virginia Propane Gas Association  
Western Equipment Dealers Association  
Western Propane Gas Association  
White Pine Chamber of Commerce  
Wilsonville Area Chamber of Commerce  
Window & Door Manufacturers Association  
Wisconsin Cast Metals Association  
Wisconsin Propane Gas Association  
Wisconsin Restaurant Association  
Wisconsin Retail Merchants Association  
WMDA Service Station and Automotive Repair  
Association  
Work Opportunity Tax Credit Coalition  
World Alliance for Decentralized Energy  
YMCA of the USA  
Yuba Sutter Chamber of Commerce