



The Honorable Mitch McConnell  
Majority Leader  
U.S. Senate  
317 Russell Senate Office Building  
Washington, DC 20510

The Honorable Paul Ryan  
Speaker of the House  
U.S. House of Representatives  
1233 Longworth House Office Building  
Washington, DC 20515

The Honorable Orrin Hatch  
Chairman  
U.S. Senate  
Senate Finance Committee  
219 Dirksen Senate Office Building  
Washington, DC 20510

The Honorable Kevin Brady  
Chairman  
U.S. House of Representatives  
House Ways and Means Committee  
1102 Longworth House Office Building  
Washington, DC 20515

Dear Members of Congress:

On behalf of the National Small Business Association, I would like to thank you for your leadership in crafting a sweeping, meaningful tax overhaul bill. As the nation's oldest nonpartisan small business advocacy group, NSBA reaches more than 65,000 small businesses nation-wide, and our members have long supported comprehensive tax reform that does not place excessive and intrusive burdens on honest small-business owners.

One of the greatest obstacles to increased economic growth is an impossibly complex and ever-changing tax code that is biased against savings and investment. Regularly ranked among the top issues facing small businesses, federal taxes are a huge frustration with countless sunset tax provisions, retroactive extensions and legalese permeating even the simplest of tax rules and proposals. NSBA believes it is imperative that the U.S. moves towards a simpler, fairer tax system that does not attempt to only tweak one piece of the puzzle but instead is a permanent solution. This compromise will enable business owners to hire new workers, expand facilities, and purchase new equipment, bringing pro-growth investments back to the U.S.

NSBA is pleased to support the final tax reform bill before both the House and the Senate, as it provides considerable tax relief to most U.S. small businesses, boosts incentives for business investment, and creates the conditions for economic growth over the next several years. Therefore, despite some ongoing concerns, we support the final conference report.

We do, however, view this tax reform plan not as an end-point but as an initial step to address a range of issues that Congress and the Administration must continue to pursue in 2018 and beyond—issues that were addressed inadequately or not at all in this bill. Specifically, Congress should focus on fixing the national debt, simplifying the tax code for small businesses, creating stability and predictability in our tax laws, and moving toward greater parity in the tax treatment of various business forms.

Congress has a rare opportunity this year to reform our broken federal tax code. We look forward to working with you in passing this comprehensive tax reform proposal before the end of the year.

Sincerely,

A handwritten signature in black ink, appearing to read "Todd McCracken", with a long horizontal line extending to the right.

Todd McCracken  
President & CEO