

November 18, 2014

To the Members of the United States House of Representatives:

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  
ACCSES  
Active Financing Working Group  
Advanced Ethanol Council  
Advanced Medical Technology Association  
(AdvaMed)  
Aeronautical Repair Station Association  
Aerospace Industries Association  
Affordable Housing Tax Credit Coalition  
Agricultural Retailers Association  
AICC, The Independent Packaging Association  
Air-Conditioning, Heating, and  
Refrigeration Institute  
Alabama Propane Gas Association  
Alabama Railway Association  
Albany Area Chamber of Commerce  
Albany-Colonie Regional Chamber  
Algae Biomass Organization  
Allegheny Conference on Community  
Development  
Alliance of Automobile Manufacturers  
Almost Heaven Habitat for Humanity  
Alternative Simplified R&D Tax Credit Coalition  
American Apparel & Footwear Association  
American Architectural Manufacturers  
Association (AAMA)  
American Automotive Policy Council  
American Bakers Association  
American Beverage Association  
American Biogas Council  
American Bus Association  
American Chemistry Council  
American Coatings Association  
American Concrete Pressure Pipe Association

American Council of Engineering Companies  
American Farm Bureau Federation  
American Foundry Society  
American Hotel & Lodging Association  
American Iron and Steel Institute  
American Short Line and Regional  
Railroad Association  
American Small Manufacturers Coalition  
American Soybean Association  
American Staffing Association  
American Truck Dealers  
American Trucking Associations  
American Wind Energy Association  
America's Homeowner Alliance  
Ames Chamber of Commerce  
AMT - The Association For Manufacturing  
Technology  
Apache Junction Chamber of Commerce  
Arizona Bioindustry Association (AZBio)  
Arizona Manufacturers Council  
Arizona Optics Industry Association  
Arizona Propane Gas Association  
Arizona Small Business Association  
Arizona Technology Council  
Arkansas Hospitality Association  
Arkansas Propane Gas Association  
Associated Builders & Contractors  
Associated Equipment Distributors  
Associated General Contractors of America  
Associated Industries of Missouri  
Association of American Railroads  
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