

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
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
 Mississippi Hospitality & Restaurant Association
 Mississippi Manufacturers Association
 Mississippi Propane Gas Association
 Mississippi Railroad Association
 Missouri Association of Manufacturers
 Missouri Chamber of Commerce and Industry
 Missouri Grocers Association
 Missouri Propane Gas Association
 Missouri Restaurant Association
 Missouri Retailers Association
 MN-SD Equipment Dealers Association
 Mobile Area Chamber of Commerce
 Monroe Chamber of Commerce
 Montana CDC
 Montana Chamber of Commerce
 Morrisville Chamber of Commerce
 Mortgage Bankers Association
 Motor & Equipment Manufacturers Association
 Naperville Area Chamber of Commerce
 National Air Transportation Association
 National Apartment Association
 National Association of Chemical Distributors
 National Association of Convenience Stores
 National Association of Electrical Distributors
 National Association of Energy Service Companies
 National Association of Home Builders
 National Association of Manufacturers
 National Association of State and Local Equity Funds
 National Association of State Energy Officials
 National Automatic Merchandising Association
 National Automobile Dealers Association
 National Barley Growers Association
 National Beer Wholesalers Association
 National Biodiesel Board
 National Black Chamber of Commerce
 National Business Aviation Association (NBAA)
 National Cable & Telecommunications Association
 National Cattlemen's Beef Association
 National Corn Growers Association
 National Council for Advanced Manufacturing
 National Council of Chain Restaurants
 National Council of State Housing Agencies
 National Development Council
 National Electrical Manufacturers Association (NEMA)
 National Employment Network Association (NENA)
 National Employment Opportunity Network (NEON)
 National Federation of Independent Business
 National Franchisee Association
 National Grocers Association

National Housing & Rehabilitation Association
 National Housing Conference
 National Hydropower Association
 National Lumber and Building Material Dealers Association
 National Marine Manufacturers Association
 National Multifamily Housing Council
 National Pork Producers Council
 National Propane Gas Association
 National Railroad Construction & Maintenance Association
 National Restaurant Association
 National Retail Federation
 National Rural Housing Coalition
 National School Transportation Association
 National Shooting Sports Foundation
 National Small Business Association
 National Sunflower Association
 National Tooling and Machining Association
 National Waste & Recycling Association
 Natural Resources Defense Council
 NDC Corporate Equity Fund
 NDC Green
 NDC Housing and Economic Development Corp.
 Nebraska Propane Gas Association
 Nebraska Restaurant Association
 Nevada Propane Dealers Association
 Nevada Restaurant Association
 New Hampshire Lodging & Restaurant Association
 New Jersey Business & Industry Association
 New Jersey Propane Gas Association
 New Jersey Restaurant Association
 New Jersey Retail Merchants Association
 New Jersey State Chamber of Commerce
 New Jersey Technology Council
 New Markets Tax Credit Coalition
 New Mexico Propane Gas Association
 New Mexico Restaurant Association
 New York Propane Gas Association
 New York Technology Council (NYTECH)
 NH High Technology Council
 NMTC Working Group
 Nome Chamber of Commerce
 Non-Ferrous Founders' Society
 North American Die Casting Association
 North American Equipment Dealers Association
 North Carolina Chamber
 North Carolina Propane Gas Association
 North Carolina Restaurant and Lodging Association
 North Carolina Retail Merchants Association
 North Carolina Technology 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