

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