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April 8, 2025

Dear Representative,

On behalf of NFIB, the nation's leading small business advocacy organization, I write in support of the Graham amendment to H.Con.Res 14, *Establishing the congressional budget for the United States Government for fiscal year 2025 and setting forth the appropriate budgetary levels for fiscal years 2026 through 2034*. **A vote in favor of the Graham amendment to H.Con.Res. 14 will be considered an NFIB Key Vote for the 119th Congress.** When enacted, this budget resolution will allow Congress to use the budget reconciliation process to make the 20% small business deduction permanent.

In less than a year, taxes will increase on over 30 million small businesses if Congress fails to act. The budget reconciliation process presents the best opportunity for Congress to prevent a tax increase on small employers and make the 20% small business tax deduction permanent.¹ The 20% small business deduction was claimed by nearly 26 million small businesses in 2021. If made permanent, the deduction will grow the economy by \$750 billion over the next ten years, while adding 1.2 million jobs each year.² Over 91% of NFIB members support making expiring small business Tax Cuts and Jobs Act provisions permanent.³

Making the 20% small business tax deduction permanent is the most important action Congress can take to help small businesses this year. Passing the Graham amendment is the first step in achieving this outcome. **NFIB strongly supports the Graham amendment to H.Con.Res.14 and it will be considered an NFIB Key Vote for the 119th Congress.**

Sincerely,

A handwritten signature in dark ink, appearing to read "Adam Temple", with a stylized flourish at the end.

Adam Temple
Senior Vice President for Advocacy
NFIB

¹ This deduction is formally known as the Section 199a Qualified Business Income Deduction

² EY, Macroeconomic impacts of permanently extending the Section 199A deduction on small businesses, September 2024
<https://strgnfibcom.blob.core.windows.net/nfibcom/EY-NFIB-Macroeconomic-analysis-of-permanently-extending-the-section-199A-on-small-businesses-w-Appendix-B-FINAL-09-06-2024.pdf>

³ NFIB Member Ballot, Mandate, vol. 572, May 2018)