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June 28, 2025

Dear Senator,

On behalf of NFIB, the nation's leading small business advocacy organization, I write in support of the Graham substitute amendment to H.R. 1, the *One Big Beautiful Bill Act*. *This bill will make the 20% small business deduction permanent and prevent a massive tax hike on 33 million small businesses.* A vote in favor of the Graham substitute amendment to H.R. 1, the *One Big Beautiful Bill Act* will be considered an NFIB key vote for the 119th Congress.

Since its inception in 2018, the Small Business Deduction (Section 199a) has empowered 25.9 million small businesses¹ to hire more employees, expand operations, and invest in their local communities. This legislation would renew the deduction, scheduled to expire at the end of the year, and make it permanent. A permanent small business deduction will lead to an additional 1.2 million jobs a year and \$750 billion in economic growth in the small business sector alone.² *Making the small business deduction permanent is NFIB's number one legislative priority and the most important thing Congress can do to help small businesses and their workers.*

Additionally, the permanency of the lower individual marginal rates will give essential relief to millions of small business owners. Recent research shows that small businesses concerned about taxes have increased to levels not seen since 2021 and currently ranks as their *most* important issue.³

NFIB is also pleased to see Section 179 small business expensing threshold doubled from \$1.25 million to \$2.5 million. This will encourage small businesses to make new capital investments in their companies. NFIB also commends the committee for making the small business estate tax exemption permanent.

¹ 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>

² Id.

³ William C. Dunkelberg and Holly Wade, *NFIB Small Business Economic Trends*, June 2025 <https://www.nfib.com/wp-content/uploads/2025/06/NFIB-May-2025-SBET-Report.pdf>

Over 91% of NFIB members support making the expiring small business Tax Cuts and Jobs Act provisions permanent.⁴ This legislation will prevent a tax hike on 33 million small business owners. Members of Congress have a historic opportunity to provide small businesses with permanent tax relief and NFIB strongly encourages them to do so.

Sincerely,

A handwritten signature in black ink, appearing to read "Adam Temple". The signature is stylized with a large, sweeping initial "A" and a cursive "T" that extends into a long, horizontal flourish.

Adam Temple
Senior Vice President for Advocacy
NFIB

⁴ NFIB Member Ballot, Mandate, vol. 572, May 2018