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April 23, 2026

The Honorable David Kustoff
U.S. House of Representatives
560 Cannon House Office Building
Washington, DC 20515

On behalf of NFIB, the nation's leading small business advocacy organization, I write in support of H.R. 8415, the *Small Business Tax Cut Act of 2026*. This legislation would provide vital tax relief to tens of millions of small businesses by increasing the 20% Small Business Tax Deduction (Section 199a) to 23%.

Since its inception, the Small Business Deduction has empowered 25.9 million small businesses to hire more employees, expand operations, and invest in their local communities.¹ In 2025, Congress took the landmark step of making the Small Business Deduction permanent, providing tax certainty and preventing a massive tax hike on American small businesses. NFIB's research estimates that small businesses will create 1.2 million jobs a year and \$750 billion in economic growth because the Small Business Deduction was made permanent.

Following Congress' historic action, we are hearing now that small businesses have tax certainty, they are investing in their businesses and workers by providing raises, bonuses, increasing benefits, making capital expenditures, and increasing investments in their communities. The *Small Business Tax Cut Act* builds on the success from Congress' action in 2025. It would increase the Small Business Deduction to 23% and expand tax relief to more small businesses. This Small Business Tax Deduction expansion will boost these ongoing and planned investments and fuel economic growth.

NFIB strongly supports the *Small Business Tax Cut Act* and urges Congress to promptly enact this legislation. Thank you for your leadership to provide tax relief to tens of millions of American small businesses.

Sincerely,

A handwritten signature in black ink, appearing to read "Dylan Rosnick", written in a cursive style.

Dylan Rosnick
Principal, Federal Government Relations
NFIB

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>