

May 5, 2025

To the Members of the United States Congress:

The undersigned organizations support extending the pro-growth tax policies that have raised worker's wages, led to more well-paying jobs, and supported stronger economic growth. The individual, business, and estate tax provisions of the 2017 Tax Cuts and Jobs Act ("TCJA") have proven instrumental in achieving those goals and we appreciate the early steps Congress has taken to make them permanent.

We are concerned that some are now suggesting a policy that would weaken these pro-growth reforms by capping or otherwise limiting the deduction for state and local business taxes ("B-SALT deduction"). Doing so would be a mistake. State and local business taxes are not optional; they are ordinary and necessary expenses incurred in carrying on a trade or business. As such, limiting the B-SALT deduction would lead to a massive tax increase on businesses of all sizes. And because all states levy business taxes, employers in every state would be negatively impacted. According to the Tax Foundation:

- eliminating the deduction for state and local business taxes imposed on pass-through entities, like partnerships and S corporations, would burden them with more than \$226 billion in higher taxes over 10 years;
- disallowing the deduction for state and local corporate income taxes would increase corporate taxes by \$223 billion over 10 years; and
- applying this limit to corporations' state and local property taxes would increase their taxes by an additional \$209 billion over the same period.

All told, limiting the B-SALT deduction would raise taxes on American businesses of all sizes by more than \$600 billion, significantly undermining the pro-growth elements of the TCJA that Congress otherwise seeks to preserve. This would cause lasting harm to the U.S. economy by depriving American businesses of the resources they need to invest, hire, and grow.

We urge Congress to prevent a backdoor tax increase on American businesses by preserving the B-SALT deduction as an essential feature of the federal tax system.

Sincerely,

National

Alliance for Chemical Distribution
American Chemistry Council
American Council of Engineering Companies
American Foundry Society
American Hotel and Lodging Association
American Land Title Association
Associated Builders and Contractors
Associated Equipment Distributors
Association of American Railroads
Association of Equipment Manufacturers
CTIA – The Wireless Association
Decorative Hardwoods Association
Edison Electric Institute
Finseca
FMI – The Food Industry Association
Forest Resources Association
Global Business Alliance
Institute of Makers of Explosives
International Franchise Association
International Fresh Produce Association
Metals Service Center Institute
Mortgage Bankers Association
North American Association of Food Equipment Manufacturers
National Association of Insurance and Financial Advisors
National Association of Wholesaler-Distributors
National Electrical Manufacturers Association
National Restaurant Association
National Wooden Pallet & Container Association
Portland Cement Association
S Corporation Association
U.S. Chamber of Commerce
USTelecom – The Broadband Association
Worldwide ERC

Alabama

Dothan Area Chamber of Commerce

Enterprise Chamber of Commerce
Opelika Chamber of Commerce
Prattville Area Chamber of Commerce
Selma and Dallas County Chamber of Commerce and Tourism Information

Alaska

Alaska Chamber
Greater Fairbanks Chamber of Commerce

Arizona

Apache Junction Area Chamber of Commerce
Arizona Chamber of Commerce & Industry
Buckeye Valley Chamber of Commerce
Carefree Cave Creek Chamber of Commerce
Chandler Chamber of Commerce
Greater Flagstaff Chamber of Commerce
Greater Phoenix Chamber
Greater Sedona Chamber of Commerce
Green Valley Sahuarita Chamber of Commerce & Visitor Center
Kingman Area Chamber of Commerce
Lake Havasu Area Chamber of Commerce
Mesa Chamber of Commerce
Northwest Valley Chamber of Commerce
Prescott Valley Chamber of Commerce
Queen Creek Chamber of Commerce
Scottsdale Area Chamber of Commerce
Southern Arizona Hispanic Chamber of Commerce

California

Bay Area Council
Brea Chamber
Canoga Park Chamber-Commerce
Carlsbad Chamber of Commerce
Chatsworth/Porter Ranch Chamber of Commerce
Chino Valley Chamber of Commerce
Coalition of California Chambers Orange County
Costa Mesa Chamber of Commerce

Dana Point Chamber of Commerce
El Dorado County Chamber of Commerce
Gateway Chambers Alliance
Greater Bakersfield Chamber
Greater Coachella Valley Chamber of Commerce
Greater Conejo Valley Chamber of Commerce
Greater Grass Valley Chamber of Commerce
Greater High Desert Chamber of Commerce
Greater Irvine Chamber
Greater Riverside Chambers of Commerce
La Canada Flintridge Chamber of Commerce
Lake Elsinore Valley Chamber of Commerce
Lake Forest Chamber of Commerce
Lincoln Area Chamber of Commerce
Long Beach Area Chamber of Commerce
Menifee Valley Chamber of Commerce
Moorpark Chamber of Commerce
Murrieta/Wildomar Chamber of Commerce
Newport Beach Chamber of Commerce
North San Diego Business Chamber
Oceanside Chamber of Commerce
Orange County Business Council
Palm Desert Area Chamber of Commerce
Palos Verdes Peninsula Chamber of Commerce
Pasadena Chamber of Commerce
Pomona Chamber of Commerce
Porterville Chamber of Commerce
Rancho Cordova Area Chamber of Commerce
Rancho Mirage Chamber of Commerce
Roseville Area Chamber of Commerce
Sacramento Metropolitan Chamber of Commerce
San Diego Regional Chamber of Commerce
San Gabriel Valley Economic Partnership
San Jose Chamber of Commerce
San Juan Capistrano Chamber of Commerce
San Marcos Chamber of Commerce
Santa Barbara South Coast Chamber of Commerce

Santa Clarita Valley Chamber of Commerce
Santa Fe Springs Chamber of Commerce
Simi Valley Chamber of Commerce
South Bay Association of Chambers of Commerce
Southwest California Legislative Council
Temecula Valley Chamber of Commerce
Torrance Area Chamber of Commerce
Vista Chamber of Commerce
West Valley Warner Center Chamber of Commerce
West Ventura County Business Alliance
Western States Trucking Association
Yorba Linda Chamber of Commerce

Colorado

Alamosa County Chamber of Commerce
Colorado Springs Chamber & EDC
Greater Pueblo Chamber
Vail Valley Partnership

Connecticut

Connecticut Business & Industry Association

Florida

Associated Industries of Florida
Daytona Regional Chamber of Commerce
Florida Chamber of Commerce
Marco Island Chamber of Commerce

Georgia

Athens Area Chamber of Commerce
Cobb Chamber
Fayette County Chamber of Commerce
Greene County Chamber of Commerce
Gwinnett Chamber of Commerce
Habersham County Chamber of Commerce
Henry County Chamber of Commerce

Hawaii

Chamber of Commerce Hawaii
Kapolei Chamber of Commerce
Maui Chamber of Commerce

Idaho

Boise Metro Chamber
Greater Idaho Falls Chamber
Idaho Association of Commerce and Industry
Idaho Chamber Alliance
Jerome Chamber of Commerce
Meridian Chamber of Commerce
Moscow Chamber of Commerce
Pocatello-Chubbuck Chamber of Commerce
Post Falls Chamber of Commerce
Twin Falls Area Chamber of Commerce

Illinois

Chicagoland Chamber of Commerce
Elmhurst Chamber of Commerce and Industry
GLMV Chamber of Commerce
Greater Springfield Chamber of Commerce
Illinois Chamber of Commerce
Joliet Region Chamber of Commerce & Industry
McLean County Chamber of Commerce
Naperville Area Chamber of Commerce
Quad Cities Chamber of Commerce
Sandwich Area Chamber of Commerce
Western DuPage Chamber of Commerce
Winnetka-Northfield-Glencoe Chamber of Commerce

Indiana

Greater Lawrence Chamber of Commerce
Indiana Chamber of Commerce
La Porte Economic Advancement Partnership
South Bend Regional Chamber
Wayne County Area Chamber of Commerce

Iowa

Greater Burlington Partnership
Keokuk Chamber of Commerce
Quad Cities Chamber of Commerce

Kansas

Coffeyville Area Chamber of Commerce
Greater Topeka Partnership
KCK Chamber
Manhattan Area Chamber of Commerce

Kentucky

Commerce Lexington
Greater Louisville Inc.
Kentucky Chamber of Commerce
Northern Kentucky Chamber of Commerce
Paducah Area Chamber of Commerce
Union County Chamber of Commerce

Maine

Maine State Chamber of Commerce

Maryland

Maryland Chamber of Commerce
Salisbury Area Chamber of Commerce
Talbot County Chamber of Commerce

Massachusetts

Blackstone Valley Chamber of Commerce
Brewster Chamber of Commerce
Cape Cod Canal Region Chamber of Commerce
Eastham Chamber of Commerce
Greater Boston Chamber of Commerce
Greater Hyannis Chamber of Commerce
Harwich Chamber of Commerce
Mashpee Chamber of Commerce
Orleans Chamber of Commerce
Provincetown Chamber of Commerce

Michigan

Barry County Chamber and Economic Development Alliance
Lansing Regional Chamber of Commerce
Michigan Chamber of Commerce
Mt. Pleasant Area Chamber of Commerce
Otsego Plainwell Chamber of Commerce
Saginaw County Chamber of Commerce

Minnesota

Belle Plaine Chamber of Commerce
Brainerd Lakes Chamber of Commerce
Dakota County Regional Chamber of Commerce
Eden Prairie Chamber of Commerce
Hermantown Area Chamber of Commerce
Lake Crystal Area Chamber of Commerce
Minnesota Chamber of Commerce
Shakopee Area Chamber of Commerce
St. Paul Area Chamber
The Chamber Grand Forks / East Grand Forks
Willmar Lakes Area Chamber

Missouri

Branson/Lakes Area Chamber of Commerce & CVB
Greater Kansas City Chamber of Commerce
Missouri Chamber of Commerce and Industry
St. Charles Regional Chamber

Montana

Billings Chamber of Commerce
Kalispell Chamber of Commerce
Montana Chamber of Commerce

Nebraska

Cheyenne County Chamber of Commerce
Lincoln Chamber of Commerce
Nebraska Chamber of Commerce & Industry

Nevada

Boulder City Chamber of Commerce
Carson City Chamber of Commerce
Henderson Chamber of Commerce
Mesquite Chamber of Commerce
Reno + Sparks Chamber of Commerce
Vegas Chamber

New Hampshire

Greater Nashua Chamber of Commerce

New Jersey

Meadowlands Chamber
New Jersey State Chamber of Commerce
Newark Regional Business Partnership

New York

Buffalo Niagara Partnership
Capital Region Chamber
Greater Rochester Chamber of Commerce
North Country Chamber of Commerce
The Business Council of New York State, Inc.

North Carolina

Alamance Chamber
Cabarrus Regional Chamber of Commerce
Charlotte Regional Business Alliance
Greater Fayetteville Chamber
Greater Wilmington Chamber of Commerce
NC Chamber
Rowan County Chamber of Commerce

North Dakota

Greater North Dakota Chamber
The Chamber Grand Forks / East Grand Forks

Ohio

Archbold Area Chamber of Commerce
Chillicothe Ross Chamber of Commerce
Dayton Area Chamber of Commerce
Greater Springfield Partnership
Hilliard Area Chamber of Commerce
Huber Heights Chamber of Commerce
Licking County Chamber of Commerce
Marion Area Chamber of Commerce
New Albany Chamber of Commerce
Perry County Chamber of Commerce
Toledo Regional Chamber of Commerce
Trotwood Madison Chamber of Commerce
Troy Area Chamber of Commerce
Yellow Springs Chamber of Commerce
Zanesville-Muskingum Chamber of Commerce

Oklahoma

Claremore Area Chamber of Commerce
South Oklahoma City Chamber of Commerce
State Chamber of Oklahoma
Tulsa Regional Chamber

Oregon

Albany Area Chamber of Commerce
Aurora Airport Improvement Association
Beaverton Area Chamber of Commerce
Bend Chamber of Commerce
Canby Area Chamber of Commerce
Gresham Area Chamber of Commerce
Lake County Chamber of Commerce
Lincoln City Chamber of Commerce
North Clackamas County Chamber of Commerce
Oregon Business & Industry
Oregon State Chamber of Commerce
Portland Metro Chamber
Roseburg Area Chamber of Commerce

Salem Area Chamber of Commerce
Springfield Area Chamber of Commerce
Stayton Sublimity Chamber of Commerce
Washington County Chamber of Commerce

Pennsylvania

Butler County Chamber of Commerce
Cambria Regional Chamber
Carlisle Area Chamber of Commerce
Chester County Chamber of Business and Industry
Clarion Area Chamber of Business & Industry
Erie Regional Chamber & Growth Partnership
Greater Latrobe Laurel Valley Regional Chamber of Commerce
Greater Scranton Chamber of Commerce
Hanover Area Chamber of Commerce
Harrisburg Regional Chamber
Huntingdon County Chamber of Commerce
Juniata Valley Area Chamber of Commerce
Pennsylvania Chamber of Business and Industry
Perry County Chamber of Commerce
Schuylkill Chamber of Commerce
Somerset County PA Chamber
South West Regional Chamber of Commerce
Southern Chester County Chamber of Commerce
Westmoreland County Chamber of Commerce
Williamsport/Lycoming Chamber of Commerce
Wyoming County Chamber of Commerce

Rhode Island

Central Rhode Island Chamber of Commerce

South Carolina

Aiken Chamber of Commerce
Charleston Metro Chamber of Commerce
Fountain Inn Chamber
South Carolina Chamber of Commerce

South Dakota

South Dakota Chamber of Commerce and Industry

Tennessee

Bristol Chamber of Commerce

Tennessee Chamber of Commerce & Industry

White House Area Chamber of Commerce

Texas

Baytown Chamber of Commerce

Cedar Park Chamber of Commerce

Greater Port Arthur Chamber of Commerce

Greenville Chamber of Commerce

Lake Travis chamber of commerce

Longview Chamber of Commerce

Mansfield Area Chamber of Commerce

Metrocrest Chamber of Commerce

North Texas Commission

Plano Chamber of Commerce

Texas Association of Business

Utah

Cache Valley Chamber of Commerce

ChamberWest Chamber of Commerce

Davis Chamber of Commerce

Salt Lake Chamber

South Valley Chamber

St. George Area Chamber of Commerce

Utah Pacific Islander Chamber of Commerce

Utah Valley Chamber of Commerce

Virginia

Central Fairfax Chamber of Commerce

Culpeper County Chamber of Commerce

Fredericksburg Regional Chamber of Commerce

Loudoun County Chamber of Commerce

Lynchburg Regional Business Alliance

Virginia Chamber of Commerce

Washington

Burlington Chamber of Commerce
Economic Alliance Snohomish County
Greater Lake Stevens Chamber of Commerce
Greater Oak Harbor Chamber of Commerce
Greater Spokane Inc.
Greater Spokane Valley Chamber of Commerce
Puyallup Sumner Chamber of Commerce
Seattle Southside Chamber of Commerce
Sedro-Woolley Chamber of Commerce
Tri-City Regional Chamber of Commerce
Walla Walla Valley Chamber of Commerce
Washington Retail Association

Wisconsin

De Pere Area Chamber of Commerce
Metropolitan Milwaukee Association of Commerce
Mosinee Area Chamber of Commerce
Oshkosh Chamber of Commerce
Waukesha County Business Alliance
Wisconsin Manufacturers & Commerce

Wyoming

Campbell County Chamber of Commerce
Casper Area Chamber of Commerce
Cody Country Chamber of Commerce
Greater Cheyenne Chamber of Commerce
Jackson Hole Chamber of Commerce
Platte County Chamber of Commerce
Riverton Chamber and Visitors Center
Rock Springs Chamber of Commerce
Wyoming State Chamber of Commerce