



June 7, 2004

The Honorable Roy Blunt
US House of Representatives
217 Cannon House Office Building
Washington, DC 20515

Dear Representative Blunt:

On behalf of the National Association of Convenience Store (NACS) I am writing to announce our support for the American Jobs Creation Act of 2004 (H.R. 4520).

There are over 130,000 convenience stores in the United States who employ nearly 1.4 million Americans in every congressional district. With more than 70 percent of NACS members being small family businesses operating 10 stores or less, this legislation will provide needed relief during these tough economic times.

Specifically, NACS would like to thank the Ways and Means committee for including the 3-year suspension of the special occupational tax on alcohol (SOT). Suspension of this antiquated tax will affect hundreds of thousands of small businesses throughout the country. The tax, which was originally established to generate revenue for the Civil War, is hardest on small businesses. Retailers must pay \$250 per location; wholesalers pay \$500; and vintners and distillers pay \$1,000. Suspending the SOT will affect and help bowling alleys in Montana, wineries in California, Elks lodges in Iowa, convenience stores in Maine, grocery stores in Arkansas, etc. These are generally small, family owned businesses and suspending the SOT is tax relief that will be immediate and visible.

This provision is truly bipartisan. Bills to repeal SOT have been introduced in both chambers this Congress (H.R. 786, S. 374). The House bill, introduced by Reps. Camp and Matsui, has over 100 cosponsors, while its companion bill in the Senate, introduced by Sens. Baucus and Bunning, has 20 cosponsors. This tax relief would be a major help to small businesses with little budgetary impact.

Additionally, the extension of the work-opportunity-tax-credit and the welfare-to-work tax credit will also provide continuity for beneficial programs utilized by convenience store owners across this country.

Again, I urge you to support the American Jobs Creation Act of 2004, which gives needed relief to several hundred thousand small businesses across this country.

Sincerely,

A handwritten signature in black ink, appearing to read 'A. R. Shulman', is written in a cursive style.

Allison Shulman
Director, Government Affairs