

Submission of Leppinks, Inc.

**To the Select Revenue Measures Subcommittee of the
House Ways and Means Committee Hearing on Certain Expiring Tax Provisions
Thursday, April 26, 2012**

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Leppinks, Inc. is submitting the following comments in conjunction with the April 26 Select Revenue Measures Subcommittee hearing on "Certain Expiring Tax Provisions." In particular, Lepinks, Inc. offers comments in support of retroactively extending provisions relating to the Work opportunity tax credit (WOTC), one of the tax credit provisions collectively referred to as the "tax extenders".

As many others have noted, the tax reform in which these tax extenders will be evaluated may take some time to accomplish. Until that occurs, it is important to maintain certain tax provisions that help to stimulate investment and jobs. These provisions need to be extended as expeditiously as possible to eliminate business uncertainty that is causing delays in investment and hiring.

For small businesses such as ours, WOTC has had proven results. WOTC has become an important tool to help job creators like us hiring and training our workforce. It is not enough to reduce employee social security contributions and provide funds to unemployed. If Congress wants to support business growth and reduce unemployment, particularly amongst the least skilled, it needs to help businesses like ours by reducing the cost of hiring, on-boarding, and training.

Business uncertainty that has resulted from Congressional delay in extending these provisions has led to a slowdown in investment and hiring. It is critical for businesses such as ours that the current tax system provides certainty in the interim.

We respectfully urge this Subcommittee to act expeditiously to extend business tax "extenders," and particularly the Work Opportunity Tax Credit Program, until such time that tax reform can be enacted.

Carrie Daenzer